



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, October 17, 2023, 9:30 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 10/02/23, 4:57 p.m.)

Business Tax Appeals Hearing

Virtual Hearing

Dudley Restaurants, Inc., 21067998

Panel Lead:

Natasha Ralston

Panel Members:

Andrew Kwee

Joshua Lambert

Appearing for Taxpayer:

Rex Halverson, Attorney

Appearing Department of

Tax and Fee Administration:

Ravinder Sharma, Hearing Representative

Stephen Smith, Attorney

Jason Parker, Hearing Representative

Issue: Whether appellant has established that further adjustment is warranted to the audited understatement of reported taxable sales.

1:00 p.m. Session

Franchise and Income Tax Appeals Hearing

Alvaco Trading Company, Inc., 220410259

Alvaco Trading Company, Inc., Group Return, 220410261

V. Alvarez and C. Alvarez, 220410262

A. Alvarez and P. Alvarez, 220410263

Panel Lead:

Tommy Leung

Panel Members:

Ovsep Akopchikyan

Amanda Vassigh

Appearing for Taxpayer:

Christopher Karachale, Attorney

Daren Shaver, Attorney

Shannon Nessier, Attorney

Wilson Feng, Attorney



**State of California
Office of Tax Appeals**

Appearing for Franchise Tax Board: Brian Beck, Attorney
 Ellen Swain, Attorney
 Delinda Tamagni, Attorney

Issues: Whether Alvaco Trading Company, Inc. (Alvaco) is unitary with ABB/Con-Cise Optical Group LLC (ABB); whether Alvaco's gain from the sale of its LLC interest in ABB in business income; whether California Code of Regulations, title 18, section 17951-4 should have the "dignity of law," trumping Revenue and Taxation Code section 17952; and, whether respondent's action violates the U.S. Constitution because it would tax appellants, who are nonresidents of California.

The following case was removed from this agenda:

Star of India, LLC, 18083610, 21088499 Taxpayer requested a postponement.

The hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email Nia.Vaughan@ota.ca.gov if you require special assistance.

Note: The above case description is intended simply to inform the public and the press as to the general subject matter of the case. The description does not necessarily define the specific issues that will be addressed at the hearing.