



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Thursday, October 19, 2023, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 10/18/23, 3:23 p.m.)

Franchise and Income Tax Appeals Hearings

~~D. Ryazanov, 230112275~~

~~Panel: _____ Andrea Long~~

~~Appearing for Taxpayer: _____ D. Ryazanov, Taxpayer~~

~~Appearing for Franchise Tax Board: _____ David Muradyan, Attorney~~

~~_____ Nancy Parker, Attorney~~

~~Issues: Whether appellant has established reasonable cause to abate the late filing penalty for the 2019 tax year; whether appellant has established a basis to abate the estimated tax penalty for the 2019 tax year; and, whether appellant has established a basis to abate interest for the 2019 tax year.~~

1:00 p.m. Session

~~B. Bandemer and K. Bandemer, 221212147~~

~~Panel: _____ Richard Tay~~

~~Appearing for Taxpayer: _____ B. Bandemer, Taxpayer~~

~~_____ Asia Smith, Representative~~

~~Appearing for Franchise Tax Board: _____ Ariana Macedo, Attorney~~

~~_____ Topher Tuttle, Attorney~~

~~Issue: Whether appellants have shown that FTB erred in imposing the late filing penalty for the 2020 tax year.~~

~~D. Callister and T. Young, 22039849~~

~~Panel Lead: _____ Teresa Stanley~~

~~Panel Members: _____ Asaf Kletter~~

~~_____ Mike Le~~

~~Appearing for Taxpayer: _____ Mohit Masih, Representative~~

~~Appearing for Franchise Tax Board: _____ Parvis Iranpour, Attorney~~

~~_____ Nathan Hall, Attorney~~

~~Issue: Whether appellants have shown error in respondent's calculation of the other State Tax Credit.~~



State of California Office of Tax Appeals

The following cases were removed from this agenda:

D. Ryazanov, 230112275	OTA postponed this hearing.
B. Bandemer and K. Bandemer, 221212147	Taxpayers withdrew appeal.
D. Callister and T. Young, 22039849	Taxpayers waived hearing.
D. Perez, 230112347	Taxpayer did not respond to the hearing notice.
S. Joo and Y. Joo, 22039884	Taxpayer waived hearing.
S. Au, 221212008	Taxpayer withdrew appeal.

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.