



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, December 5, 2023, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 11/16/23, 1:42 p.m.)

Business Tax Appeals Hearing

M. Kamies, 221212039

Panel Lead:

Natasha Ralston

Panel Members:

Suzanne Brown

Keith Long

Appearing for Taxpayer:

Mike Figueroa, Representative

Appearing for Department of

Tax and Fee Administration:

Randy Suazo, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issues: Whether any additional adjustments to amount of unreported taxable sales are warranted, and whether appellant was negligent.

1:00 p.m. Session

Franchise and Income Tax Appeals Hearing

W. Kelly and C. Kelly, 220410216

Panel Lead:

Natasha Ralston

Panel Members:

Ovsep Akopchikyan

Huy "Mike" Le

Appearing for Taxpayer:

W. Kelly, Taxpayer

C. Kelly, Taxpayer

Appearing for Franchise Tax Board:

Parviz Iranpour, Attorney

Nathan Hall, Attorney

Issue: Whether appellants have established that they are entitled to a California Other State Tax Credit (OSTC) for capital gains taxes paid to Virginia.



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The following case was removed from this agenda:

USA Hoist Company, Inc., 20116890 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.