



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Wednesday, December 13, 2023, 1:00 p.m.
Virtual Hearings

(Agenda updated as of 11/29/23, 2:29 p.m.)

Franchise and Income Tax Appeals Hearings

D. Assh and C. Lemay, 220911455

Panel:

Ovsep Akopchikyan

Appearing for Taxpayer:

D. Assh, Taxpayer

Appearing for Franchise Tax Board:

Noel Garcia-Rosenblum, Attorney

Bradley Coutinho, Attorney

Issues: Whether appellants have established reasonable cause to abate late payment penalty for the 2021 tax year and whether appellants have established a basis to abate interest for the 2021 tax year.

Worthington Oil & Gas Corporation, 220410163

Panel Lead:

Ovsep Akopchikyan

Panel Members:

Asaf Kletter

Joshua Lambert

Appearing for Taxpayer:

Lawrence Miles, Attorney

Sil Reggiardo, Attorney

Appearing for Franchise Tax Board:

Kenneth Havens, Jr., Attorney

Katie Frank, Attorney

Issue: Whether gross receipts from appellant's sale of its Alaska automobile dealerships were properly excluded from appellant's California sales factor as receipts arising from a substantial and occasional sale.

The following cases were removed from this agenda:

C. Hopkins and K. Powers, 230312788

Taxpayers withdrew appeal.

D. Wallace, Jr., 21027223

Taxpayer waived hearing.



State of California Office of Tax Appeals

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.