



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Wednesday, January 17, 2024, 9:30 a.m.
Virtual Hearing

(Agenda updated as of 12/28/23, 10:52 a.m.)

Franchise and Income Tax Appeals Hearing

D. Ryazanov, 230112275

Panel:

Andrea Long

Appearing for Taxpayer:

D. Ryazanov, Taxpayer

Appearing for Franchise Tax Board:

David Muradyan, Attorney

Brad Coutinho, Attorney

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

The following cases were removed from this agenda:

G. Scholler and S. Sholler, 20056173

Taxpayers requested a postponement.

R. Gould, 230312737

Taxpayer waived hearing.

W. Heiman, 220911286

Taxpayer waived hearing.

S. Sheth and N. Sheth, 230613484

Taxpayers 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.