



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Thursday, February 22, 2024, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 02/21/24, 4:31 p.m.)

Franchise and Income Tax Appeals Hearings

R. Loeb, 230212552

Panel: Joshua Lambert
Appearing for Taxpayer: R. Loeb, Taxpayer
Appearing for Franchise Tax Board: Eric Brown, Attorney
Cynthia Kent, Attorney

Issue: Whether appellant has shown reasonable cause for the late payment of tax for the 2020 tax year.

D. Abrahami, 221212079

Panel: Richard Tay
Appearing for Taxpayer: D. Abrahami, Taxpayer
Appearing for Franchise Tax Board: Paige Chang, Attorney
Maria Brosterhous, Attorney

Issue: Whether appellant has shown that Franchise Tax Board erred in its proposed assessment of tax and the late filing penalty for the 2019 tax year.

1:00 p.m. Session

Business Tax Appeals Hearing

Nanolab Technologies, Inc., 22029660 (Closed Hearing – Appellant's confidentiality agreement)

Panel Lead: Joshua Aldrich
Panel Members: Michael Geary
Sheriene Ridenour
Appearing for Taxpayer: Arthur Rinsky, Attorney
Lauren Rinsky, Attorney

Appearing for Department of
Tax and Fee Administration: Courtney Daniels, Attorney
Jarrett Noble, Attorney
Jason Parker, Hearing Representative



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Issue: Whether the contracts currently in dispute (i.e., Focused Ion Beam Circuit Edit Services) constitute qualified research and development contracts pursuant to California Code of Regulations, title 18, (Regulation) section 1501.1, and, if not, whether the services at issue constitute repair labor.

The following case was removed from this agenda:

J. Johnson and H. Johnson, 220610564

Taxpayers waived hearing.

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.