

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

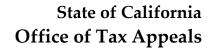
Jason Parker, Hearing Representative

Mail: P.O. Box 989880 West Sacramento, CA 95798-9880

Phone: (916) 492-2635

Web: ota.ca.gov Location: 400 R Street Sacramento, CA 95811

Fax: (916) 492-2089





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.

Web: ota.ca.gov

Mail: P.O. Box 989880 West Sacramento, CA 95798-9880

Phone: (916) 492-2635

Location: 400 R Street Sacramento, CA 95811 Fax: (916) 492-2089