


HOLDING

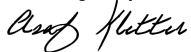
Appellants have not shown error in FTB’s calculation of appellants’ OSTC.

DISPOSITION


FTB’s proposed assessment is sustained.

DocuSigned by:

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Teresa A. Stanley
Administrative Law Judge

We concur:
DocuSigned by:

D17AEDDCAAB045B...

Asaf Kletter
Administrative Law Judge

DocuSigned by:

A11783ADD49442B...

Huy “Mike” Le
Administrative Law Judge

Date Issued: 12/20/2023