



Agenda

Office of Tax Appeals Hearings
Wednesday, July 17, 2024, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 06/26/24, 4:54 p.m.)

Franchise and Income Tax Appeals Hearings

D. Motley and M. Motley, 20056207

Panel Lead:

Mike Le

Panel Members:

Amanda Vassigh

Keith Long

Appearing for Taxpayer:

D. Motley, Taxpayer

Sanford Millar, Representative

Appearing for Franchise Tax Board:

Sonia Woodruff, Attorney

Issue: Whether appellants have shown that they had a higher tax basis in their property than allowed by respondent Franchise Tax Board.

1:00 p.m. Session

Motivo Engineering, LLC, 220510300

Panel Lead:

Asaf Kletter

Panel Members:

Joshua Aldrich

Sheriene Ridenour

Appearing for Taxpayer:

Ruben Vardanyan, Representative

Kevin Shih, Representative

Sanjay Bansal, Attorney

Appearing for Franchise Tax Board:

Jason Riley, Attorney

Issues: Whether appellant made a valid, binding Alternative Incremental Credit (AIC) election in the 2013 tax year, and if so, whether appellant revoked its AIC election for California purposes for the 2015 through 2017 tax years.



State of California Office of Tax Appeals

The following cases were removed from this agenda:

D. Miller and C. Miller, 230513393

OTA determined this case needed additional development prior to hearing.

A. Gallardo, 220811108

During OTA review the FTB conceded the entire amount at issue.

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.