



Agenda

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

(Agenda updated as of 08/08/24, 3:11 p.m.)

Franchise and Income Tax Appeals Hearings

N. Khayyam and S. Khayyam, 221212098

Panel Lead: Tommy Leung
Panel Members: John Johnson
Veronica Long
Appearing for Taxpayer: N. Khayyam, Taxpayer
S. Khayyam, Taxpayer
Appearing for Franchise Tax Board: Eric Brown, Attorney
Cynthia Kent, Attorney
Issue: Whether the late filing penalty should be abated.

H. Nouri and M. Nouri, 220911497

Panel Lead: Keith Long
Panel Members: Sara Hosey
Joshua Lambert
Appearing for Taxpayer: Eileen Rains, Representative
Frank Gomez, Representative
Appearing for Franchise Tax Board: Andrea Watkins, Attorney
Cynthia Kent, Attorney
Issue: Whether the Franchise Tax Board's proposed assessment, which is based on a final federal audit determination, should be reduced.



**State of California
Office of Tax Appeals**

The following cases were removed from this agenda:

M. Pires and C. Pires, 20076357	Taxpayers did not respond to the hearing notice.
E. Marshall and M. Marshall, 230613493	Taxpayers waived oral 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.