



Agenda

Office of Tax Appeals Hearings
Tuesday, September 17, 2024, 9:30 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 09/17/24, 7:47 a.m.)

Franchise and Income Tax Appeals Hearing

1fb.net, Inc., 220410086

Panel Lead: _____ Veronica Long

Panel Members: _____ Cheryl Akin

_____ John Johnson

Appearing for Taxpayer: _____ Annie H. Huang, Attorney

_____ Jeffrey M. Vesely, Attorney

Appearing for Franchise Tax Board: _____ Grace A. Power, Attorney

_____ Katie Frank, Attorney

Issue: Whether 1st Financial Bank engaged in activity that exceeded the California Corporations Code section 191(d).

1:00 p.m. Session (Virtual)

Business Tax Appeals Hearing

Focaccia Café, Inc, 230713796

Panel Lead: _____ Sheriene Ridenour

Panel Members: _____ Teresa Stanley

_____ John Johnson

Appearing for Taxpayer: _____ David Davari, Representative

Appearing for Department of
Tax and Fee Administration: _____ Nalan Samarawickrema, Hearing Representative

_____ Chad Bacchus, Attorney

_____ Randy Suazo, Hearing Representative

Issue: Whether adjustments are warranted to the taxable measure for unreported taxable sales.



Franchise and Income Tax Appeals Hearing

A. Brayton, 21037435

Panel Lead:

Keith Long

Panel Members:

Veronica Long

Natasha Ralston

Appearing for Taxpayer:

A. Brayton, Taxpayer

Justin Tucker, Attorney

Pietro E. Canestrelli, Attorney

Appearing for Franchise Tax Board:

Kamalpreet Khaira, Attorney

Matthew Miller, Attorney

Issue: Whether appellant has established that he is entitled to deduct his pro rata share of a bad debt deduction.

The following cases were removed from this agenda:

G. Safady, 220610532

Taxpayer requested a postponement.

Star of India, LLC, 18083610, 21088499

Taxpayer requested a postponement.

1fb.net, Inc., 220410086

During OTA review 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.