



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Thursday, October 17, 2024, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 10/15/24, 12:32 p.m.)

Franchise and Income Tax Appeals Hearings

C. Rayner and A. Rayner, 221212009

Panel Lead:

Suzanne Brown

Panel Members:

Asaf Kletter

Tommy Leung

Appearing for Taxpayer:

C. Rayner, Taxpayer

Appearing for Franchise Tax Board:

Brad Coutinho, Attorney

Issue: Whether appellants have shown error in FTB's proposed assessment for the 2017 tax year.

1:30 p.m. Session

S. Ledson and A. Ledson, 221111831

Panel Lead:

Natasha Ralston

Panel Members:

Teresa Stanley

Cheryl Akin

Appearing for Taxpayer:

S. Ledson, Taxpayer

A. Ledson, Taxpayer

Michael Schinner, Attorney

Appearing for Franchise Tax Board:

Sonia Woodruff, Attorney

Teresa Kayatta, Attorney

Issue: Whether appellants have shown error in respondent's assessment of additional tax arising from their carryforward of charitable contribution amounts in tax years 2015, 2016, and 2017.



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The following cases were removed from this agenda:

C. Strickland, 230713753

H. Payne and D. Payne, 240315595

J. Ruiz, 240215356

T. Citrano and E. Citrano, 240315563

B. Lorden, 231114759

Taxpayer requested a postponement.

Taxpayers requested a postponement.

Taxpayer did not respond to the hearing notice.

Taxpayer did not respond to the hearing notice.

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.