



OFFICE OF TAX APPEALS

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Agenda

Office of Tax Appeals Hearings
Wednesday, June 17, 2026, 9:30 a.m.
Virtual Hearing

(Agenda updated as of 06/15/26, 10:05 a.m.)

Franchise and Income Tax Appeals Hearing

D. Miller and K. Miller (Maguire), 20116870

Panel Lead: Sara A. Hosey

Panel Members: Hans Famularo

Asaf Kletter

Appearing for Taxpayer: D. Miller, Taxpayer

K. Miller (Maguire), Taxpayer

Appearing for Franchise Tax Board: David Muradyan, Attorney

Jackie Zumaeta, Attorney

Issue: Whether appellant has shown that FTB erred when it granted innocent spouse relief to K. Miller for the 2017 tax year pursuant to Revenue and Taxation Code (R&TC) section 18533(f).

The following case was removed from this agenda:

Nexus Energy Systems, Inc., 230413047 Taxpayer requested a postponement.

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.