



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, April 24, 2018, 9:00 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

Agenda updated as of 04/10/18, 10:30 a.m.

Corporate Franchise and Personal Income Tax Appeals Hearings

Sharon Mitchell, 18011715

Panel Lead:

Teresa Stanley

Panel Members:

Alberto Rosas

Michael Geary

Appearing for Taxpayer:

Sharon Mitchell, Appellant

Christina Weed, Attorney

Appearing for Franchise Tax Board:

David Gemmingen, Tax Counsel

Ciro Immordino, Tax Counsel

Michael Cornez, Tax Counsel

Issues: The issues in this appeal include 1) did appellants meet the requirements of a like-kind exchange of real property pursuant to I.R.C. Section 1031; and 2) was there an anticipatory assignment of income from the ConMed partnership to appellant.

The hearing location is accessible to people with disabilities. Please contact Liz Asselin at (916)215-8662, or email Elizabeth.Asselin@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.