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STATE OF CALIFORNIA
OFFICE OF TAX APPEALS
400 R STREET
SACRAMENTO, CALIFORNIA

REPORTER'S TRANSCRIPT
JUNE 26, 2018
CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARING
APPEAL OF
MT. WHITNEY FARMS, LLC
18010712
AGAINST PROPOSED ASSESSMENT OF
ADDITIONAL INCOME TAX

Reported by: Kathleen Skidgel
CSR No. 9039

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P R E S E N T

Panel Lead: Michael Geary
Administrative Law Judge

Panel Members: Jeff Angeja
Administrative Law Judge
Jeffrey Margolis
Acting Presiding
Administrative Law Judge

Office of Tax Appeals Staff: Dana Holmes
Ombudsperson

Appearing for Taxpayer: (No appearance)

Appearing for Franchise Tax Board: Brian Werking
Tax Counsel
Michael Cornez
Tax Counsel

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1 400 R STREET, HEARING ROOM

2 SACRAMENTO, CALIFORNIA

3 JUNE 26, 2018

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5 JUDGE GEARY: All right. Welcome again to
6 the Office of Tax Appeals.

7 Some 25 minutes ago or so we called the
8 hearing, called for the hearing in the matter of
9 appeal of Mt. Whitney Farms, LLC, OTA case number
10 18010712.

11 I appeared, my colleagues Judge Angeja and
12 Judge Margolis appeared. There were appearances for
13 the Franchise Tax Board. However, no one appeared
14 for the taxpayer and we recessed until now, just
15 past 1:30, to give the taxpayer an opportunity to
16 arrive.

17 I would mention that we had a pre-hearing
18 conference in this case on June 11th. I believe
19 Mr. Werking participated in that telephonic
20 conference and Mr. Felger participated on behalf of
21 the taxpayer and indicated at that time that he
22 would be submitting an affidavit from a witness, and
23 I never received anything.

24 Mr. Werking, did you receive anything from
25 the taxpayer?

26 MR. WERKING: I have not received
27 anything.

28 JUDGE GEARY: All right. So there being no

1 appearance, as I indicated before we went on the
2 record earlier that I assume Franchise Tax Board
3 would be happy if we simply decided this matter
4 based on the written record as we would have done
5 had the taxpayer not responded to the hearing notice
6 or actually waived a hearing, and Mr. Werking you
7 agree with that?

8 MR. WERKING: That is correct.

9 JUDGE GEARY: And I don't have to admit any
10 exhibits. You have no new exhibits today, correct,
11 you wanted to offer?

12 MR. WERKING: That's correct.

13 JUDGE GEARY: Then I think that that's what
14 we will do. I will close the record, effective now,
15 and my fellow judges and I will decide this case
16 based on the written record.

17 Thank you all for appearing. Sorry to
18 waste your time. And the matter's now closed.
19 Thank you.

20 (The proceedings concluded at 1:35 p.m.)

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