



State of California  
Office of Tax Appeals

---

**Agenda**

Office of Tax Appeals Hearings  
Tuesday, October 23, 2018, 10:00 a.m.  
6150 Van Nuys Blvd.  
Auditorium  
Van Nuys, CA 91401

Agenda updated as of 10/04/18, 11:00 a.m.

**Business Tax Appeals Hearings**

William Blaine Riggle, 18011906, 18011907

Panel Lead: Michael Geary

Panel Members: Kenny Gast

Linda Cheng

Appearing for Taxpayer: Mitchell Dubick, Attorney

Appearing for Department of  
Tax and Fee Administration: Kevin Smith, Tax Counsel

Issues: Whether appellant is liable as a responsible person, pursuant to Revenue and Taxation Code section 6829, for the unpaid liabilities of 21st Century Oil Corporation and 21st Century Oil-Front Company, dba ARCO AM PM, that became due after May 25, 2004.

The hearing location is accessible to people with disabilities. Please contact Claudia Lopez at (916)206-4772, or email [Claudia.Lopez@ota.ca.gov](mailto:Claudia.Lopez@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.