



Agenda

Office of Tax Appeals Hearings
Friday, February 22, 2019, 8:00 a.m.
355 South Grand Avenue
South Tower, 23rd Floor
Los Angeles, CA 90012

Agenda updated as of 02/12/19, 12:10 p.m.

Business Tax Appeals Hearings

California Wood Recycling, 18011893

Panel Lead:

Jeff Angeja

Panel Members:

Linda Cheng

Douglas Bramhall

Appearing for Taxpayer:

Bill Camarillo, Taxpayer

Jim Fier, Representative

Appearing for Department of
Tax and Fee Administration:

Mengjun He, Tax Counsel

Scott Claremon, Tax Counsel

Lisa Renati, Hearing Representative

Issues: Whether appellant has established that its use of certain equipment and diesel fuel qualifies for the partial farming exemption pursuant to Revenue and Taxation Code sections 6356.5 and 6357.1.

Franchise and Income Tax Appeals Hearings

Scott L. Shafer, 18010886

Panel Lead:

Douglas Bramhall

Panel Members:

Kenny Gast

Grant Thompson

Appearing for Taxpayer:

Robert Hugh Sargent, Jr., Representative

Appearing for Franchise Tax Board:

Veronica Long, Tax Counsel

Issues: In an IRC § 1033 transaction by a partnership, must the appellant partner recognize gain resulting from a distribution in excess of his basis in his partnership interest under IRC §§ 731 and 752;



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~~If gain is recognized, has appellant established error in FTB's computation of appellant's partnership basis;~~

~~If so, is the partner tax liability an offset to the amount of partnership mortgage liability relieved; and~~

~~Were the distributions by the partnership in 2008 made as a partner loan or as partnership distributions subject to IRC § 731.~~

The following cases were removed from this agenda:

Jason Schutzer, 18010237, et al.	FTB requested a postponement
Marvin E. Catchings and Winnie V. Catchings, 18010738	Taxpayers did not respond to the hearing notice
Kayed Enterprises Incorporated, 18013860	Taxpayer did not respond to the hearing notice
The 2009 Metropoulos Family Trust, 18010012 and The Evan D. Metropoulos 2009 Trust, 18010013	FTB requested a postponement.
Scott L. Shafer, 18010886	Taxpayer requested a postponement

The hearing location is accessible to people with disabilities. Please contact Claudia Lopez at (916)206-4772, or email 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.