



Agenda

Office of Tax Appeals Hearings Tuesday, March 26, 2019, 9:00 a.m. 400 R Street Hearing Room Sacramento, CA 95811

Agenda updated as of 03/22/19, 11:35 a.m.

Franchise and Income Tax Appeals Hearings

Greta Hedin, 18042858

Panel Lead: Jeffrey Margolis
Panel Members: Amanda Vassigh

Jeff Angeja

Appearing for Taxpayer: Thomas G. Brenner
Appearing for Franchise Tax Board: Mira Patel, Tax Counsel

Maria Brosterhous, Tax Counsel

Issue: Whether appellant is entitled to the refund of an overpayment in her 2006 tax

account.

Jeffrey G. Sandoval, 18043037

Panel Lead: John Johnson
Panel Members: Alberto Rosas

Amanda Vassigh

Appearing for Taxpayer:

Appearing for Franchise Tax Board:

Jeffrey Sandoval, Taxpayer

David Gemmingen, Tax Counsel

Ciro Immordino, Tax Counsel

Issue: Whether appellant has substantiated certain passive activity losses and losses

from the sale of property claimed for the 2013 tax year.

Mail: P.O. Box 989880 West Sacramento, CA 95798-9880

Phone: (916) 492-2635

Web: ota.ca.gov Location: 400 R Street Sacramento, CA 95811

Fax: (916) 492-2089



State of California Office of Tax Appeals

William A. Llanos, 18010692

Panel Lead: Jeffrey Margolis
Panel Members: Andrew Kwee
Neil Robinson

Appearing for Taxpayer: William A. Llanos, Taxpayer

Jim McDonald, Witness

Appearing for Franchise Tax Board: Andy Amara, Tax Counsel

Nancy Parker, Tax Counsel

Issues: Whether FTB's proposed tax assessment for 2012 is proper and correct. Whether appellant is liable for the late-filing and demand penalties proposed by FTB. Whether a frivolous appeal penalty should be imposed and, if so, in what amount.

Thomas M. Purbaugh and Karen M. Spina, 18042889
Panel Lead: Sara Hosey
Panel Members: Jeffrey Margolis

Tommy Leung

Appearing for Taxpayer: Christopher York, Representative

Appearing for Franchise Tax Board: Brad Coutinho, Tax Counsel

Nancy Parker, Tax Counsel

Issue: Whether appellants have established reasonable cause to abate the late payment penalty imposed under California Revenue & Taxation Code section 19132 for the 2015 tax year.

Business Tax Appeals Hearings

Susan Marie Hendrickson, 18063320

Panel Lead: Michael Geary
Panel Members: Andrew Kwee
Teresa Stanley

Appearing for Taxpayer: Susan Marie Hendrickson, Taxpayer

Robert Goldstein, Attorney

Appearing for Department of

Tax and Fee Administration: Steve Smith, Tax Counsel

Scott Lambert, Hearing Representative Kevin Hanks, Hearing Representative

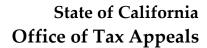
Issue: Is appellant is entitled to a reduction of the measure of additional taxable sales.

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1:00p.m. Session

Business Tax Appeals Hearings

Marc D. Mezzetta, 18011962

Panel Lead: Jeff Angeja Panel Members: Michael Geary

Tommy Leung

Appearing for Taxpayer: Marc D. Mezzetta, Taxpayer

Steven Keeler, Witness

Appearing for Department of

Tax and Fee Administration: Steve Smith, Tax Counsel

Scott Lambert, Hearing Representative

Kevin Hanks, Hearing Representative

Issue: Whether any further reductions to the measure of unreported taxable sales are warranted.

The following cases were removed from this agenda:

Michael A. Gorin, 18010985

Taxpayer requested a postponement

The Macerich Partnership, L.P., et al., 18010064 and Westcor Realty Limited

Partnership, et al., 18010065

Taxpayer and FTB request these cases be deferred

Taxpayer and CDTFA requested this case be Marc D. Mezzetta, 18011962

postponed

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.

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