

BEFORE THE OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

IN THE MATTER OF THE APPEAL OF,)
)
OZZIE SILNA and WENDY SILNA,) OTA NO. 18011110
)
) APPELLANT.)
)
)
_____)

TRANSCRIPT OF PROCEEDINGS

Van Nuys, California

Thursday, January 24, 2019

Reported by:
ERNALYN M. ALONZO
HEARING REPORTER

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Transcript of Proceedings, taken at
6150 Van Nuys Blvd., Van Nuys, California, 91401,
commencing at 11:27 a.m. and concluding
at 11:30 a.m. on Thursday, January 24, 2019,
reported by Ernalyn M. Alonzo, Hearing Reporter,
in and for the State of California.

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APPEARANCES:

Panel Lead: Hon. DOUGLAS BRAMHALL

Panel Members: Hon. NGUYEN DANG
Hon. ANDREW KWEE

For the Appellant: Kenneth M. Barish, Attorney

For the Respondent: State of California
Franchise Tax Board
By: Bradley Kragel
Michael Cornez

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Legal Division
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I N D E X

DEPARTMENT'S
WITNESSES:

DIRECT

CROSS

REDIRECT

RECROSS

(None offered)

APPELLANT'S
WITNESSES:

DIRECT

CROSS

REDIRECT

RECROSS

(None offered)

E X H I B I T S

(None offered)

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Van Nuys, California; Thursday, January 24, 2019

11:27 a.m.

ADMINISTRATIVE LAW JUDGE BRAMHALL: We're on the record.

So this is the appeal of Ozzie Silna, deceased, and Wendy Silna, OTA Case No. 18011110, January 24, 2019, in Van Nuys, California. I'm Doug Bramhall presiding for this panel. Amanda Vassigh and Nguyen Dang is the three judge panel. I would ask the Appellants to introduce yourselves, please.

MR. BARISH: I'm Ken Barish on behalf of Mr. and Mrs. Silna. Next to me is Stewart Becker who is my witness.

ADMINISTRATIVE LAW JUDGE BRAMHALL: Understood. And Franchise Tax Board.

MR. KRAGEL: Yes. Good morning, panel members. My name is Bradley Kragel. I'm here with Michael Cornez on behalf of the respondent, Franchise Tax Board.

ADMINISTRATIVE LAW JUDGE BRAMHALL: Thank you. And I have been informed this morning that the parties have preliminarily reached an agreement to enter into a closing agreement in this matter, subject to a review of numbers and exchange of some additional information.

So OTA is going to keep the record in this appeal

1 open. We're going to retain jurisdiction of the matter
2 pending a final conclusion between the parties and a
3 submitted statement of withdrawal of the appeal. We're
4 going to defer this for the time being up to six months,
5 and we'll be looking for status input during that time
6 frame.

7 But for today we're going to adjourn, not close,
8 but adjourn the appeal pending final resolution or
9 reinstatement of the appeal process.

10 Is that what I understand; correct? From both
11 parties?

12 MR. BARISH: Yes, Your Honor.

13 MR. KRAGEL: Correct, Your Honor.

14 ADMINISTRATIVE LAW JUDGE BRAMHALL: With that, we
15 stand adjourned.

16 (Proceedings adjourned at 11:30 a.m.)
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HEARING REPORTER'S CERTIFICATE

I, Ernalyne M. Alonzo, Hearing Reporter in and for the State of California, do hereby certify:

That the foregoing transcript of proceedings was taken before me at the time and place set forth, that the testimony and proceedings were reported stenographically by me and later transcribed by computer-aided transcription under my direction and supervision, that the foregoing is a true record of the testimony and proceedings taken at that time.

I further certify that I am in no way interested in the outcome of said action.

I have hereunto subscribed my name this 15th day of February, 2019.

ERNALYN M. ALONZO
HEARING REPORTER