



**Agenda**

Office of Tax Appeals Hearings  
Thursday, April 25, 2019, 10:00 a.m.  
355 S. Grand Avenue  
23<sup>rd</sup> Floor  
Los Angeles, CA 90071

Agenda updated as of 04/24/19, 3:45 p.m.

**Franchise and Income Tax Appeals Hearings**

Alicia Gamarra, 18010924

Panel Lead:

Nguyen Dang

Panel Members:

Linda Cheng

Kenny Gast

Appearing for Taxpayer:

Frank Bellospirito, Representative

Appearing for Franchise Tax Board:

David Kowalczyk, Tax Counsel

Nancy Parker, Tax Counsel

Issues: Whether appellant has established that she is entitled to a refund of \$1,157 for the 2015 tax year; and, whether the Office of Tax Appeals has jurisdiction to decide the propriety of Internal Revenue Service intercepts of appellant's state tax refunds for the 2014 and 2016 tax years, and if so, whether those intercepts were proper.

Scott L. Shafer, 18010886

Panel Lead:

Douglas Bramhall

Panel Members:

Kenny Gast

Linda Cheng

Appearing for Taxpayer:

Robert H. Sargent, Jr., Representative

Appearing for Franchise Tax Board:

Veronica Long, Tax Counsel

Ciro Immordino, 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;

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

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

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



**1:00p.m. Session**

**Franchise and Income Tax Appeals Hearings**

Consolidated Appeals of Century West Partnership XXVIII, 18010039, et al.

Panel Lead: Grant Thompson

Panel Members: Daniel Cho

Nguyen Dang

Appearing for Taxpayer: Timothy Thompson, Representative

Ana Vogel, Witness

Appearing for Franchise Tax Board: Michael Cornez, Tax Counsel

Nancy Parker, Tax Counsel

Issue: Whether appellants have shown they had reasonable cause for the late filing of their partnership returns.

The following cases were removed from this agenda:

Barbara Donahue, 18011785

Taxpayer did not respond to the hearing notice

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.