



Agenda

Office of Tax Appeals Hearings
Tuesday, July 30, 2019, 10:00 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

Agenda updated as of 07/11/19, 2:01 p.m.

Franchise and Income Tax Appeals Hearings

Michael A. Gorin, 18010985

Panel Lead: Jeff Angeja
Panel Members: Alberto Rosas
Amanda Vassigh
Appearing for Taxpayer: Michael Gorin, Taxpayer
Appearing for Franchise Tax Board: Gi Nam, Tax Counsel
Maria Brosterhous, Tax Counsel

Issues: Whether Franchise Tax Board's assessment is barred by the statute of limitations; and whether appellant has demonstrated error in the proposed assessment, which is based on a federal determination.

The 2009 Metropoulos Family Trust, 18010012

The Evan D. Metropoulos 2009 Trust, 18010013

Panel Lead: John Johnson
Panel Members: Jeff Angeja
Kenny Gast
Appearing for Taxpayer: Jon Sperring, Representative
Ben Muilenburg, Representative
William Weintraub, Attorney
Appearing for Franchise Tax Board: Natasha Page, Tax Counsel
Sonia Woodruff, Tax Counsel

Issues: Whether appellants' flow-through gain from an S corporation's sale of goodwill should be sourced under California Code of Regulations section 17951-4 or Revenue and Taxation Code (R&TC) section 17952; and, if sourced under R&TC section 17952, whether the goodwill has acquired a business situs in California; and whether the Evan D. Metropoulos 2009 Trust is a California resident trust.



State of California Office of Tax Appeals

The following cases were removed from this agenda:

Monique Renard Pierce, 18010967

Taxpayer requested a postponement

Dean Woerner, 18012007 and
Stanley C. Woerner, 18012008

Taxpayers 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 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.