



Agenda

Office of Tax Appeals Hearings
Thursday, March 26, 2020, 10:00 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811
(Telephonic Hearings)

(Agenda updated as of 03/17/20, 4:15 p.m.)

Franchise and Income Tax Appeals Hearings

Darlene Wilkinson, 18053079, 18063352

Panel Lead: Teresa Stanley
Panel Members: Jeffrey Margolis

Amanda Vassigh

Appearing for Taxpayer: Darlene Wilkinson, Taxpayer

Mounia Boukhalfa, Representative

Appearing for Franchise Tax Board: Joel Smith, Tax Counsel

Issue: Has appellant shown that the statute of limitations to file a claim for refund was

tolled due to financial disability.

Business Tax Appeals Hearings

Ferdous Mollai Mehrjerdi, 19024324

Panel Lead: Jeff Angeja
Panel Members: Joshua Lambert
Suzanne Brown

Appearing for Taxpayer: Mitch Stradford, Representative

James Dumler, Representative

Appearing for Department of

Tax and Fee Administration: Chad Bacchus, Tax Counsel

Monica Silva, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether the Notice of Determination's in this matter were issued to the wrong taxpayer and therefore must be cancelled.

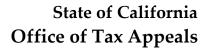
Web: ota.ca.gov

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

Phone: (916) 492-2635

Location: 400 R Street Sacramento, CA 95811

Fax: (916) 492-2089





1:00p.m. Session

Business Tax Appeals Hearings

ACFN Franchised Inc., 18124128

Panel Lead:

Panel Members:

Jeff Angeja

Joshua Lambert

Appearing for Taxpayer: Edward Davis, Attorney

Appearing for Department of

Tax and Fee Administration: Chad Bacchus, Tax Counsel
Scott Claremon, Tax Counsel

Jason Parker, Hearing Representative Issue: Whether ATM franchise fees are taxable as a part of the sale of ATM machines.

Gregory Gerald Agosti, 18011814

Panel Lead: Joshua Lambert
Panel Members: Teresa Stanley
Andrew Kwee

Appearing for Taxpayer: Gregory Agosti, Taxpayer

Lawrence A. Jacobson, Attorney

Appearing for Department of

Tax and Fee Administration: Kevin Smith, Tax Counsel
Steve Smith, Tax Counsel
Jason Parker, Hearing Representative

Issues: Whether the Notice of Determination (NOD) was timely issued to appellant. Whether appellant is personally liable under Revenue and Taxation Code section 6829 for the unpaid tax liabilities of Golden Gate Building Products, Inc. (GGBP) for the period July 1, 2006, through March 31, 2010. Whether adjustments to GGBP's audited taxable sales are warranted. Whether the penalties incurred by GGBP and included in the NOD issued to appellant should be relieved.

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State of California Office of Tax Appeals

Romie Atkins, 18022352

Panel Lead:

Panel Members:

Jeff Angeja

Joshua Aldrich

Appearing for Taxpayer: Huy "Mike" Le, Attorney

Carley A. Roberts, Attorney

Robert P. Merten III, Attorney

Appearing for Department of

Tax and Fee Administration:

Mengjun He, Tax Counsel

Monica Silva, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether appellant made exempt sales of prescription medicines; whether CDTFA timely issued the Notice of Determination; and, whether the doctrine of equitable estoppel applies as to any portion of the liability.

The following cases were removed from this agenda:

Gloria's Restaurant, Inc., 18083613 Taxpayer requested a postponement. Mohamed Mohamed A. Qadari, 18103912 Taxpayer requested a postponement. Star of India, LLC, 18083610 Taxpayer requested a postponement. David Tarantino, 18011034 Taxpayer requested a postponement. Trueballot, Inc., 18113964 OTA rescheduled appeal. Gregory Gerald Agosti, 18011814 Hearing postponed. ACFN Franchised Inc., 18124128 Hearing postponed. Ferdous Mollai Mehrjerdi, 19024324 Hearing postponed. Romie Atkins, 18022352 Hearing 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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