



State of California
Office of Tax Appeals

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.~~



1:00p.m. Session

Business Tax Appeals Hearings

ACFN Franchised Inc., 18124128

Panel Lead: _____ Andrew Kwee

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.



State of California
Office of Tax Appeals

Romie Atkins, 18022352

Panel Lead: _____ Andrew Kwee

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
GDTFA 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.