

BEFORE THE OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

IN THE MATTER OF THE APPEAL OF,)
)
ARNOLD A. ARENAS,) OTA NO. 19044660
)
 APPELLANT.)
)
)

TRANSCRIPT OF PROCEEDINGS

Cerritos, California

Wednesday, February 19, 2020

Reported by:
ERNALYN M. ALONZO
HEARING REPORTER

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Transcript of Proceedings, taken at
12900 Park Plaza Dr., Cerritos, California, 90703,
commencing at 1:29 p.m. and concluding
at 1:57 p.m., on Wednesday, February 19, 2020,
reported by Ernalyn M. Alonzo, Hearing Reporter,
in and for the State of California.

1 APPEARANCES:

2

3 Panel Lead: ALJ RICHARD TAY

4

5 Panel Members: ALJ DOUGLAS BRAMHALL
6 ALJ NGUYEN DANG

7

8 For the Appellant: ARNOLD A. ARENAS

9

10 For the Respondent: STATE OF CALIFORNIA
11 FRANCHISE TAX BOARD
12 By: DESIREE MACEDO
13 SONIA WOODRUFF

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I N D E X

E X H I B I T S

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(Department's Exhibits were received at page 6.)

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1 Cerritos, California; Wednesday, February 19, 2020

2 1:29 p.m.

3

4 JUDGE TAY: Let's open the record.

5 Good afternoon. We're opening the record in the
6 appeal of Arnold A. Arenas before the Office of Tax
7 Appeals, Case Number 19044660. This hearing is being
8 convened in Cerritos, California on February 19th, 2020,
9 at 1:29 p.m.

10 Today's case is being heard and decided equally
11 by a panel of three judges. My name is Richard Tay and
12 I'll be acting as the lead judge for the purposes of
13 conducting this hearing. Also on the panel with me today
14 are Judges Doug Bramhall and Nguyen Dang.

15 Will the parties please just introduce themselves
16 for the record, beginning with Appellant, please.

17 MR. ARENAS: Sure I'm Arnie Arenas and --

18 JUDGE TAY: That's good.

19 MR. ARENAS: All right.

20 MS. MACEDO: Desiree Macedo mass for Franchise
21 Tax Board.

22 MS. WOODRUFF: And Sonia Woodruff for Franchise
23 Tax Board.

24 JUDGE TAY: Thank you. I just want to read the
25 issues so that we're on the same page and read it into the

1 record.

2 The issue is whether Appellant has shown that FTB
3 erred in disallowing unreimbursed employee expense
4 deductions for the 2012 tax year.

5 Is that your understanding Franchise Tax Board?

6 MS. MACEDO: Yes, it is.

7 JUDGE TAY: And Mr. Arenas?

8 MR. ARENAS: Yes.

9 JUDGE TAY: Okay. Thank you.

10 Prior to the hearing we circulated the exhibits
11 submitted by both parties in a file I'll call the "Hearing
12 Binder". It contains Appellant's three exhibits and FTB's
13 Exhibits A through I.

14 I believe there were objections to admitting
15 exhibits into evidence; is that correct Mr. Arenas?

16 MR. ARENAS: Yup. Yes.

17 JUDGE TAY: Okay. And no objections Franchise
18 Tax Board?

19 MS. MACEDO: No objections.

20 JUDGE TAY: Okay. The exhibits will now be
21 admitted into evidence.

22 (Appellant's Exhibits 1-3 were received
23 in evidence by the Administrative Law Judge.) ***

24 (Department's Exhibits A-I were received in
25 evidence by the Administrative Law Judge.) ***

1 JUDGE TAY: I'd like to give you guys the
2 opportunity to present your case. So Mr. Arenas, I
3 believe you wanted to make an opening statement, and I
4 will give you five minutes to that.

5 And Franchise Tax Board, if you would like, you
6 can have five minutes to make your opening statement.

7 After that, Mr. Arenas, I'll give you an
8 opportunity to give your presentation. Before you do so,
9 I'm just going to swear you in as a witness just because I
10 believe you'll be testifying to some facts based on
11 your -- in your presentation. Okay?

12 MR. ARENAS: Okay.

13 JUDGE TAY: So why don't we start with opening
14 statements. Mr. Arenas, please, you have five minutes.

15

16 OPENING STATEMENT***

17 MR. ARENAS: Okay. Yeah. First of all, I'm not
18 a tax expert by any means. Like, I've done my taxes every
19 year for over 50 years, so I know how to do that part. I
20 guess this is regarding the year 2012. I don't know if
21 you call it an audit or what it was actually called.

22 That year I actually paid. I had a pretty good
23 year as far as professionally. I made -- I've actually
24 paid in. Taxes were withheld, federal and state, over
25 \$26,000. So I did put -- I did pay my taxes. The -- the

1 refund after I did my taxes was actually intercepted. So
2 it went straight to child support. I think it was around
3 \$3,000. I don't know the exact numbers, but it went
4 straight to my ex-wife.

5 So I -- nothing -- the refund didn't benefit me.
6 I mean, it did for my children, of course. And then in
7 September -- on September 16th, 2016, I was give -- I
8 was -- I found a letter basically talking about this
9 situation. And I've been doing my taxes with Bliss. Dan
10 Bliss is the name -- is his name. I don't know the name
11 of his company, but he's been doing my taxes every year in
12 San Diego.

13 And I asked him about it, and he said he probably
14 has around 4 or 500 clients and --

15 JUDGE TAY: Mr. Arenas, do mind -- I'm so sorry
16 interrupt you.

17 MR. ARENAS: Yeah.

18 JUDGE TAY: But it sounds like you are testifying
19 to some of the facts that you may want to discuss a little
20 bit more in your presentation. If it's okay, I'd like to
21 just swear you in as a witness now so that --

22 MR. ARENAS: Okay. Yeah.

23 JUDGE TAY: -- it would -- so that your testimony
24 could include all these things that you're referring to.
25 Is that okay?

1 MR. ARENAS: Yeah. Sure.

2 JUDGE TAY: Okay. If you don't mind, please
3 stand and raise your right hand.

4 MR. ARENAS: Okay.

5

6 ARNOLD A. ARENAS,

7 produced as a witness, and having been first duly sworn by
8 the Administrative Law Judge, was examined and testified
9 as follows:

10

11 JUDGE TAY: Okay. Thank you. Again, I apologize
12 for the interruption, but please proceed.

13 MR. ARENAS: That's okay. So yeah. So I asked
14 Mr. Bliss about this letter, and he said out of his 4 or
15 500 clients that maybe 5 or 8 of them got the same type of
16 letter. So I -- he kind of coached me. He's -- just give
17 them a call and ask them what they need and just go ahead
18 and oblige to whatever they need. And I said that's fine.

19 So I dealt with two people, Yahoska Urcuyo -- I
20 don't know. I totally butchered that -- and Annette
21 Thomure. I probably dealt with Annette. It was 2016 to
22 current, it was probably Annette most of the time. And so
23 just going back and forth, they were asking me, you know,
24 for what they needed. And I would just go back and forth
25 for about three years in that whole-time process.

1 And then I realize that I know in the past that I
2 have a chance to actually be heard like I am today.

3 And -- and I ask Annette. I said, "I never received that
4 in the situation."

5 She said, "You did not?"

6 And I said, "No. I never had that option to
7 actually be heard in court."

8 And she said, "Oh, okay. Well, then we're going
9 to have to -- well, what we're going to do is we're going
10 to refund you." They were going to give me some kind of a
11 credit or refund and, oh, I think of another year. I
12 can't remember which year it was but -- so they sent me
13 another refund, and that was probably around \$3,000 and
14 again, that was intercepted by child support. So I didn't
15 get credit for it, my ex-wife and children did.

16 And then after a few months, this kind of
17 escalated into this situation, so that's -- that's why I'm
18 here. And on a personal note that year was really my
19 great last year in my professional life for some reason.
20 Call it karma. I don't know what you want to call it, but
21 I've been struggling financially.

22 I'm probably struggling to make about \$50,000 a
23 year. The company is being acquired. Tough times finding
24 jobs. But I mean, the good news is I do have a good job
25 now. I just got it. I started last week. So that's --

1 that's a good thing.

2 And then the last thing -- the last point is as a
3 taxpayer, I mean, the money we're talking about is \$3,000
4 here and this happened in 2012, and the letter I received
5 was in 2016. The money, the effort, the labor, this
6 paper, you guys, you guys, I -- I just say wow, you know.
7 There's way more than \$3,000 put into this whole process.
8 And as a taxpayer, personally, I'm pretty upset about
9 that. But other than that, that's kind of my opening.
10 So, yeah.

11 JUDGE TAY: Thank you, Mr. Arenas.

12 I just want to check with Franchise Tax Board.
13 You have five minutes for your opening.

14 MR. MACEDO: Thank you.

15

16 OPENING STATEMENT***

17 MS. MACEDO: Good afternoon, panel. The sole
18 issue before us today is whether Respondent erred in
19 disallowing the Appellant's claimed unreimbursed employee
20 expenses.

21 Under income tax law, the taxpayer must have had
22 the right to obtain reimbursement from the taxpayer's
23 employer, and he must demonstrate that the expenses had a
24 business purpose. Appellant has not provided any evidence
25 that he sought available reimbursement from his employer,

1 which his employer denied. Nor has he provided any
2 evidence to show that his claimed expenses had a business
3 purpose. Therefore, Appellant is not entitled to deduct
4 his claimed expenses as unreimbursed employee expenses.

5 Thank you. That concludes my opening statement.

6 JUDGE TAY: Thank you, Franchise Tax Board.

7 Mr. Arenas, I'd like to proceed by giving you an
8 opportunity to make your full presentation. You have
9 15 minutes. So please proceed whenever you feel
10 comfortable.

11 MR. ARENAS: Okay. Yeah. It shouldn't take
12 15 minutes.

13

14 PRESENTATION***

15 MR. ARENAS: Well, my first point is I think the
16 biggest request from -- from the ladies I talked about
17 earlier was I was trying to get some information showing
18 that they work remotely from home. And that took a little
19 while and -- but I did get. And I think it's in the
20 paperwork that I worked as a district sales manager in
21 California. The corporation was in New York. It's
22 Luitpold Pharmaceutical.

23 I just could never understand why I showed -- I
24 proved that I was living in California. I wasn't
25 commuting to New York every single day to go to the

1 office. But I did get a letter basically stating from HR
2 that I worked all the way from home during that time, 2011
3 and 2012.

4 I spoke with my -- Mr. Bliss, my tax consultant,
5 and he basically said that was significant. You are
6 working from home. Again, I'm not a tax expert. You
7 know, you can accrue that, 10 percent of the cost opposed
8 to, like, an office space. Which I've done that pretty
9 much most of my career because I've always worked in
10 pharmaceuticals and working from home. So I was familiar
11 with that.

12 But in some of the paperwork they said, "Well,
13 you never really proved it." But I finally did. And so
14 we have that information. As far as the actual
15 reimbursement from the company, all the original
16 receipts -- they gave me a Diners Club, and all the
17 original receipts went to the company. And so all the
18 receipts that I have that are in this stack of paper and
19 theirs and yours, those are all originals. I was not
20 reimbursed for those. Those came out of my pocket.

21 So and all the reimbursement from the company,
22 they kept the originals, and they're at the corporate
23 office. They are -- whatever they do now, I don't know.
24 It's been quite some time. And my next point is I
25 believe, and that was using an outdated expense policy. I

1 did send the new one. That should be in your guys'
2 information, an updated policy. But she was using the
3 very first one I sent her. The updated policy actually
4 has a date on there, dated in 2012.

5 And some the -- they, I guess on the general
6 correspondence, they said I didn't provide detailed
7 receipts where I -- every receipt I have is an original,
8 and I've provided it to everyone. So you should have that
9 information as well. And my last point is that some of
10 the expenses the auto, the meals and entertainment, a lot
11 of it I did get my real estate broker's license in 2007.
12 And I had somebody helping me out with that.

13 So that was kind of where a lot of the expenses
14 was going to as well. I didn't sell any property in
15 2007 -- I mean, 2012. But 2007 is when I got my real
16 estate broker's license, but I didn't actually -- we
17 started trying to sell property in 2012.

18 My first property I sold was in September 2013.
19 So it's kind of irrelevant in this year. But, yeah, I was
20 trying to get that going as well as a side business. So
21 that's kind of really my presentation, and that's it.

22 JUDGE TAY: Okay. Thank you, Mr. Arenas.

23 I'm going to turn to my panel to see if any of my
24 panelist have any questions. First, Judge Dang?

25 JUDGE DANG: I just have a very quick question

1 for you, Mr. Arenas.

2 MR. ARENAS: Sure.

3 JUDGE DANG: You mentioned that you attempted to
4 startup your own real estate business. So is a portion of
5 these expenses, which you were trying to deduct for 2012,
6 those are related to that business?

7 MR. ARENAS: Yeah. Let's see. The auto, the
8 rental car because I actually had a company car. So why
9 would I rent a car? So I rented a car for my -- I get --
10 like, she was my employee, I guess; and a lot of the meals
11 and entertainment, really, those two expenses.

12 JUDGE DANG: Okay. Is there a way for us to
13 separate from what we have here in the record, but you
14 were claiming as unreimbursed from your employer versus
15 what you were attempting to -- relating to your real
16 estate business?

17 MR. ARENAS: I haven't done it. I can. I can do
18 that. Yeah, you can do that. On every receipt has the
19 people that we actually had dinner with. So I did do that
20 with the date and the money is on there, and then the
21 people that were there. I did not break it out that way.

22 JUDGE DANG: Okay. And as far as the home office
23 deduction that included dual use. One for your
24 pharmaceutical-sales related as well as -- I'm sorry. It
25 is pharmaceutical-related sales job?

1 MR. ARENAS: Right.

2 JUDGE DANG: And another portion for your real
3 estate business, or was that only -- the home office only
4 pertaining to the pharmaceutical job?

5 MR. ARENAS: Mainly -- mainly for the
6 pharmaceutical. I mean, that's -- that was kind of my
7 bread and butter and the real estate was on the side. I
8 mean, for instance, like the Internet. I mean, I've got,
9 like, I guess, over \$600. They want -- they -- the
10 company only reimbursed \$25 a month, but I've got over
11 \$600 in expenses. So yeah.

12 JUDGE DANG: Okay. Thank you so much.

13 JUDGE TAY: Judge Bramhall?

14 JUDGE BRAMHALL: Yeah. There are three separate
15 reimbursement policies in the record. There's a one-pager
16 that has a lot of your notes. And then there's a 26-page
17 reimbursement policy in the name of your employer during
18 2012. So which one are you relying on as being the
19 active -- -

20 MR. ARENAS: Yeah, it's -- it's the one-pager.
21 It's dated later. I want to say November 2012, in the
22 e-mail on it. But yeah, it's the one. That one is
23 pertaining to our division regency. Therapeutics was our
24 division. The other one was for the company Luitpold,
25 which is the mother company of all of us.

1 JUDGE BRAMHALL: Okay. So that's the one you
2 were relying on is the one-pager?

3 MR. ARENAS: That's correct, yeah. That's was --
4 that was -- that was more geared for our division.

5 JUDGE BRAMHALL: And with regard to your home
6 office, what steps did you take to measure out, like, what
7 percentage of your house was exclusively -- I mean, can
8 you describe for me a little more about your living
9 arrangements? I mean, you had a daughter living with you
10 and --

11 MR. ARENAS: Yes. So I took -- it was a rental,
12 a rental apartment. So I took the rent and the cost of
13 the utilities, of the water, and the electric and pretty
14 much anything. Really, that was it. And then took 10
15 percent from that. I guess that's how -- I just add --
16 give it to my tax person, and he just -- this is what he
17 does with this, you know, as far as like --

18 JUDGE BRAMHALL: Let me get more specific.

19 MR. ARENAS: Sure.

20 JUDGE BRAMHALL: How was the 10 percent of space
21 sectioned off or segregated from the rest of the rental
22 property space so that it was exclusively used for office
23 space?

24 MR. ARENAS: There wasn't -- there wasn't much
25 more space there. But it was a two bedroom, and I

1 segregated my bedroom. That's -- that's where I worked
2 out of.

3 JUDGE BRAMHALL: Okay.

4 MR. ARENAS: Yeah.

5 JUDGE BRAMHALL: So you did sleep in there too?

6 MR. ARENAS: I did. I did sleep in there.

7 JUDGE BRAMHALL: All right. Thank you. Okay.

8 Thank you.

9 JUDGE TAY: Okay. Franchise Tax Board,
10 15 minutes for your presentation.

11 And then after Franchise Tax Board makes their
12 presentation, then Mr. Arenas, I'll give you another five
13 minutes on rebuttal.

14 MR. ARENAS: All right.

15

16 PRESENTATION***

17 MS. MACEDO: Appellant claimed unreimbursed
18 transportation expenses, travel expenses, meal and
19 entertainment expenses --

20 MR. BRAMHALL: I'm sorry. Can you pull the
21 microphone a little closer? Thank you.

22 MS. MACEDO: -- and business expenses on his 2012
23 tax returns. Appellant is not entitled to deduct the
24 claimed unreimbursed employee expenses because the
25 expenses were not ordinary and necessary. And the

1 expenses appear to be for personal use rather than for
2 business purpose.

3 Appellant now claims that the expenses he
4 incurred were from his real estate business. However,
5 claims are -- Appellant's claims are inconsistent with his
6 2012 tax filings. On his federal return, Appellant
7 reported that he was employed as a sales manager and
8 claimed all of the expenses as unreimbursed employee
9 expenses.

10 Additionally, Appellant has not provided any
11 evidence that he incurred additional Schedule C income for
12 expenses during the 2012 taxable year from a real estate
13 business. This can be proven by providing Respondent with
14 a schedule C profit or loss for a business.

15 In addition during the protest process, Appellant
16 provided documentation to show the expenses were related
17 to his employment by providing three different versions of
18 his employer's reimbursement policy. Even if the expenses
19 were a result of Schedule C income, which Appellant has
20 not shown, Appellant still must show that the expenses
21 were ordinary and necessary and had a business purpose.

22 Therefore, I will discuss the requirements for
23 deductions of reimbursed employee expenses and Schedule C
24 expensed together. There are two reasons Appellant has
25 not substantiated that he is entitled to deduct his

1 claimed expenses.

2 First, Appellant's expenses were not ordinary and
3 necessary because his employer's reimbursement policy
4 provides an avenue of reimbursement for all of the claimed
5 expenses. Second, Appellant has not proven the expenses
6 were for a business purpose rather than for personal use.

7 As to the first point, the reimbursement policy
8 provides an avenue for reimbursement for Appellant's
9 claimed expenses. As such, Appellant has the burden to
10 prove that he sought reimbursement from his employer, and
11 his employer then denied his reimbursement request. At
12 the time, Appellant has not provided any evidence that he
13 requested reimbursement from his employer for the claimed
14 expenses in his employer demand request. Therefore,
15 Appellant is not entitled to deduct unreimbursed employee
16 expenses because they are not ordinary and necessary.

17 As to the second point, although, Appellant
18 provided receipts to show that he incurred cost during the
19 2012 taxable year, tax courts have held that receipts
20 alone do not meet the substantiation requirements because
21 receipts generally do not state a business purpose. Based
22 on the receipts provided by Appellant, it is not clear how
23 Appellant's claimed expenses related to his job as a
24 district sales manager based in the Los Angeles area or a
25 real estate broker based in Southern California.

1 Instead the expenses -- the expenses appear to be
2 for his own personal use. For instance, Appellant claimed
3 over \$9,000 of travel expenses for international travel to
4 India, London, and Paris and domestic travel to Las Vegas
5 and Orlando. However, Appellant has not provided any
6 documentation to show he was required by his employer to
7 travel outside of California.

8 Appellant also claimed over \$9,000 of meals,
9 entertainment, and transportation expenses for amusement
10 parks, restaurants, and Las Vegas entertainment.
11 Appellant has not provided an explanation as to the
12 business purpose of the expenses and the business
13 relationships to the people receiving entertainment from
14 these expenses. Therefore, Appellant is not entitled to
15 deduct these expenses as unreimbursable employee expenses
16 or Schedule C expenses.

17 Furthermore, home office deductions may only be
18 deducted if a portion of the home is exclusively used on a
19 regular basis as the taxpayer's principal place of
20 business. Appellant's assertion that he's entitled to
21 home office deductions fails because Appellant only worked
22 from his home office one day a week on Fridays.

23 Therefore, Appellant's residence would not be
24 considered his principal place of business. Consequently,
25 Appellant is not entitled to home office deductions.

1 Based on the controlling law and the evidence in the
2 record, Respondent's request that its actions be
3 sustained.

4 I'd be happy to address any questions or concerns
5 the panel may have. Thank you.

6 JUDGE TAY: Thank you, Franchise Tax Board.

7 Judge Dang, do you have any questions?

8 JUDGE DANG: I don't have any questions.

9 JUDGE TAY: Judge Bramhall, any questions?

10 JUDGE BRAMHALL: Yes, a question on the point of
11 law. What authority are you relying on to assert that an
12 expense has to be submitted and denied before it qualifies
13 as an ordinary necessary business expense?

14 MS. MACEDO: That is both the IRC and RTC. Let
15 me find the code sections for that.

16 JUDGE BRAMHALL: I saw in your brief the
17 assertion, but I didn't ever see a citation to any
18 authority that actually supports that assertion.

19 MS. MACEDO: That is Orvis v Commissioner 1986
20 788 F.2d 1406.

21 MR. BRAMHALL: I'm sorry?

22 MS. MACEDO: I'm sorry. That is Orvis v
23 Commissioner 1986 788 F.2d 1406, and that is on page 1408.

24 JUDGE BRAMHALL: Thank you. Okay.

25 JUDGE TAY: Judge Bramhall, any further

1 questions?

2 JUDGE BRAMHALL: One second. No.

3 JUDGE TAY: Okay. Thank you.

4 Mr. Arenas, five minutes for your closing please.

5

6 CLOSING STATEMENT***

7 MR. ARENAS: Yeah. Sure. Yes, as far as she
8 mentioned the home office that Friday -- I was only in
9 there only one day a week. So Fridays we were given that
10 day as an administration day to work. That's what I told
11 them. And it doesn't mean that I didn't use the office
12 except for Friday. I use it actually on the weekends too.
13 In the mornings sometimes I would do a lot of conference
14 calls. So no, not just Friday. I was in there quite a
15 bit, actually.

16 What I told them was we were given Friday -- if
17 you want to stay home Fridays, you could do your
18 administration work and expense reports, everything like
19 that, and then you could do that. That's what I let them
20 know.

21 And as Judge Dang asked me about separating the
22 real estate and the pharmaceutical, a lot of the meals and
23 entertainment, a lot of them was real estate. And well I
24 don't -- I don't want to say a lot. I'll have to look at
25 it. And with that, she mentioned that a lot of my

1 business was done outside. If you look at all of the
2 receipts, they are all Southern California. Not every one
3 of them, but I would say 90 percent of all the receipts
4 are in Southern California, in San Diego, LA, Orange
5 County. So I just wanted to correct that as well.

6 I don't know what a Schedule C is. She says I'm
7 not a Schedule C. I don't even know what that is. That's
8 a -- yeah. Just one last thing again, my title. Yeah, I
9 was a district sales manager. That's what I did. I had
10 10 reps here in California, and I was traveling all over
11 California with my reps. And yeah, that's it.

12 JUDGE TAY: Okay. Thank you very much.

13 Just one turn to my panel one more time. Any
14 further questions Judge Dang?

15 JUDGE DANG: Maybe just one brief question. Did
16 your employer provide you with a field office for you to
17 work from if you had wanted?

18 MR. ARENAS: No.

19 JUDGE DANG: Is there any place for you to go to?
20 A local district headquarters or something of that nature?

21 MR. ARENAS: No. No. If I had -- sometimes I
22 would spend the night in LA, and I would use the hotel as
23 kind of an office if you will. But no, we didn't have.
24 The only office was in New York.

25 JUDGE DANG: Okay.

1 JUDGE TAY: Judge Bramhall, any questions?

2 JUDGE BRAMHALL: No.

3 JUDGE TAY: Okay. I think that's all we have for
4 today. Thank you everyone for your presentations. The
5 record in this appeal is now closed, and the appeal will
6 be submitted for decision. We will endeavor to send you
7 our written decision no later than 100 days from today.

8 This hearing is now adjourned. Thank you again,
9 Franchise Tax Board and Mr. Arenas.

10 (Proceedings adjourned at 1:57 p.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 12th day
of March, 2020.

ERNALYN M. ALONZO
HEARING REPORTER