



**Agenda**

Office of Tax Appeals Hearings  
Tuesday, October 13, 2020, 10:00 a.m.  
400 R Street  
Hearing Room  
Sacramento, CA 95811  
(Virtual Hearings)

(Agenda updated as of 10/08/20, 12:55 p.m.)

**Business Tax Appeals Hearings**

R. Atkins, 18022352

Panel Lead:

Andrew Kwee

Panel Members:

Joshua Aldrich

Keith Long

Appearing for Taxpayer:

Robert P. Merten III, Attorney

Malcolm A. Brudigan, Attorney

Appearing for Department of  
Tax and Fee Administration:

Amanda Jacobs, 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.

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

**Franchise and Income Tax Appeals Hearings**

A. Adeniji, 18043052

Panel Lead:

Amanda Vassigh

Panel Members:

Jeffrey Margolis

John Johnson

Appearing for Taxpayer:

A. Adeniji, Taxpayer

Carissa Eclarin, Representative

Appearing for Franchise Tax Board:

David Hunter, Tax Counsel

Marguerite Mosnier, Tax Counsel



~~Issues: Whether appellant has shown error in the proposed assessment for 2014; and, whether appellant has established a reasonable cause for his failure to file a California income tax return for 2014.~~

### Business Tax Appeals Hearings

~~Polani Financials & Investments Corp., 19085140~~

~~Panel Lead: \_\_\_\_\_ Joshua Aldrich~~

~~Panel Members: \_\_\_\_\_ Teresa Stanley~~

~~\_\_\_\_\_ Andrea Long~~

~~Appearing for Taxpayer: \_\_\_\_\_ Mo Polani, Representative~~

~~Appearing for Department of~~

~~Tax and Fee Administration: \_\_\_\_\_ Jarrett Noble, Tax Counsel~~

~~\_\_\_\_\_ Monica Silva, Tax Counsel~~

~~\_\_\_\_\_ Jason Parker, Hearing Representative~~

~~Issues: Whether any reduction to the amount of unreported taxable sales computed in the reaudit is warranted; and, whether appellant was negligent.~~

The following cases were removed from this agenda:

Bark Em Supplies, LLC, 19064942

A. Adeniji, 18043052

Taxpayer requested a postponement.

During OTA review the FTB conceded the entire amount at issue.

Polani Financials & Investments

Corp., 19085140

Taxpayer requested a postponement.

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.