



State of California  
Office of Tax Appeals

---

**Agenda**

Office of Tax Appeals Hearings  
Thursday, November 19, 2020, 10:00 a.m.  
12900 Park Plaza Dr.  
Suite 300  
Cerritos, CA 90703  
(Virtual Hearings)

(Agenda updated as of 11/17/20, 3:05 p.m.)

**Franchise and Income Tax Appeals Hearings**

~~Art Asylum, 19115434~~

~~Panel Lead: \_\_\_\_\_ Alberto Rosas~~

~~Panel Members: \_\_\_\_\_ Joshua Lambert~~

~~\_\_\_\_\_ Mike Le~~

~~Appearing for Taxpayer: \_\_\_\_\_ Roland Biegler, Representative~~

~~Appearing for Franchise Tax Board: \_\_\_\_\_ Christopher Cook, Tax Counsel~~

~~\_\_\_\_\_ Natasha Page, Tax Counsel~~

~~Issues: Whether appellant is subject to the annual tax for the 2018 tax year; whether appellant has demonstrated reasonable cause to abate the late payment penalties for the 2018 tax year; and, whether appellant has demonstrated any cause to abate the estimated tax penalty for the 2018 tax year.~~

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

**Franchise and Income Tax Appeals Hearings**

~~D. Shapiro and T. Brier, 19064918~~

~~Panel Lead: \_\_\_\_\_ Cheryl Akin~~

~~Panel Members: \_\_\_\_\_ John Johnson~~

~~\_\_\_\_\_ Joshua Lambert~~

~~Appearing for Taxpayer: \_\_\_\_\_ D. Shapiro, Taxpayer~~

~~Appearing for Franchise Tax Board: \_\_\_\_\_ Nancy Parker, Tax Counsel~~

~~\_\_\_\_\_ Renel Sapiandante, Tax Counsel~~

~~Issue: Whether FTB erred in including income that appellants received from the Vanguard Tax Managed Balance Fund in appellants' California taxable income for the 2014 tax year.~~



**State of California  
Office of Tax Appeals**

---

The following cases were removed from this agenda:

D. Tarantino, 18011034	Taxpayer requested a postponement.
D. Shapiro and T. Brier, 19064918	FTB requested this case be deferred.
Art Asylum, 19115434	FTB 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.