



Agenda

Office of Tax Appeals Hearings
Wednesday, January 20, 2021, 9:00 a.m.
Virtual Hearings

(Agenda updated as of 01/13/21, 2:32 p.m.)

Franchise and Income Tax Appeals Hearing

D. Tarantino, 18011034

Panel Lead: _____ Joshua Lambert

Panel Members: _____ John Johnson

_____ Sheriene Ridenour

Appearing for Taxpayer: _____ D. Tarantino, Taxpayer

_____ Marc D. Coffey, Representative

_____ Albany Aroyan, Representative

_____ Woodford G. Rowland, Attorney

Appearing for Franchise Tax Board: _____ Joel Smith, Tax Counsel

_____ Natasha Page, Tax Counsel

Issue: Whether appellant's claims for refund for 2006 and 2007 are barred by the statute of limitations.

1:00 p.m. Session

Business Tax Appeals Hearing

F. Martinez, 19075087

Panel Lead: _____ Nguyen Dang

Panel Members: _____ Teresa Stanley

_____ Andrew Wong

Appearing for Taxpayer: _____ F. Martinez, Taxpayer

_____ Isaias Martinez, Witness

Appearing for Department of
Tax and Fee Administration: _____ Kevin Smith, Tax Counsel

_____ Jason Parker, Hearing Representative

_____ Randy Suazo, Hearing Representative

Issue: Whether adjustments are warranted to unreported taxable sales.



Franchise and Income Tax Appeals Hearing

~~G. Herrman and T. Herrman, 18032392~~

~~Panel Lead: _____ Elliott Scott Ewing~~

~~Panel Members: _____ Kenny Gast~~

~~_____ Richard Tay~~

~~Appearing for Taxpayer: _____ G. Herrman, Taxpayer~~

~~_____ Kevin Waldron, Attorney~~

~~Appearing for Franchise Tax Board: _____ Peter Kwok, Tax Counsel~~

~~Issues: Whether appellants have met their burden of proving that the 120,000 shares of Wired Red stock sold in 2011 had a basis of \$2.50 per share. Whether, pursuant to Revenue and Taxation Code (R&TC) section 18152.5(c)(1), appellants' stock is considered qualified small business stock, and therefore, may exclude 50 percent of gain related to its sale for the 2011 tax year. Whether appellants have each established cause for abatement of the accuracy-related penalty imposed under R&TC section 19164 for the 2011 tax year.~~

The following cases were removed from this agenda:

N. Saifan, Jr. and N. Saifan, 19115451	Taxpayers and FTB requested this case be deferred.
P. Orngard, 20025795	Taxpayer did not respond to the hearing notice.
D. Tarantino, 18011034	During OTA review FTB conceded the entire amount at issue.
G. Herrman and T. Herrman, 18032392	Taxpayer requested this case be deferred.

The hearing location is accessible to people with disabilities. Please contact Mike Singh at (916)216-0097, or email Mike.Singh@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.