

State of California Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings Wednesday, May 26, 2021, 10:00 a.m. Virtual Hearing

(Agenda updated as of 05/24/21, 2:34 p.m.)

Business Tax Appeals Hearing

MMD, Inc., 18011828

Panel Lead: Joshua Aldrich
Panel Members: Sheriene Ridenour

Mike Le

Appearing for Taxpayer: Faith Devine, Attorney

Alexandra Baluka, Witness

Appearing for Department of

Tax and Fee Administration: Randy Suazo, Hearing Representative

Chad Bacchus, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether adjustments are warranted to the audited taxable measure.

1:00pm Session

Franchise and Income Tax Appeals Hearing

K. Babaoff and S. Babaoff, 19125534

Panel Lead:

Panel Members:

Richard Tay

Joshua Lambert

Appearing for Taxpayer: Robert M. Corbin, Representative

K. Babaoff, Witness

Appearing for Franchise Tax Board: David Gemmingen, Tax Counsel

David Hunter, Tax Counsel

Issues: Whether appellants have shown they are entitled to a claimed capital loss and whether appellants are liable for the accuracy-related penalty.

The following cases were removed from this agenda:

J. Ledoux, 19075070 Taxpayer withdrew appeal

K. Babaoff and S. Babaoff, 19125534 Taxpayers requested postponement.

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Phone: (916) 492-2635

Web: ota.ca.gov

Location: 400 R Street Sacramento, CA 95811 Fax: (916) 492-2089



State of California Office of Tax Appeals

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.

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