



**Agenda**

Office of Tax Appeals Hearings  
Wednesday, September 29, 2021, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 09/14/21, 10:31 a.m.)

**Business Tax Appeals Hearings**

J. Goldstein, 20025885

Panel Lead:

Joshua Aldrich

Panel Members:

Andrew Wong

Sheriene Ridenour

Appearing for Taxpayer:

Warren Nemiroff, Attorney

J. Goldstein, Taxpayer

Appearing for Department of  
Tax and Fee Administration:

Joseph Boniwell, Tax Counsel

Cary Huxsoll, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether appellant is personally liable as a responsible person pursuant to Revenue and Taxation Code (R&TC) section 6829 for the unpaid sales tax liabilities of National Imaging Company (NIC), dba Reseda Mobil, Inc. for the remaining disputed period; whether adjustments are warranted to NIC's unpaid sales tax liabilities; whether the imposition of the fraud penalty against NIC was warranted; and, whether relief from the late prepayment and finality penalties against NIC are warranted.

Five Five Associates, LLC, 18083612

Panel Lead:

Suzanne Brown

Panel Members:

Sheriene Ridenour

Andrew Wong

Appearing for Taxpayer:

Warren Nemiroff, Attorney

Appearing for Department of  
Tax and Fee Administration:

Randy Suazo, Hearing Representative

Kevin Smith, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether any adjustments to the liability are warranted for the period at issue.



**1:00 pm Session**

**Franchise and Income Tax Appeals Hearing**

T. Faries and Estate of D. Faries Jr. (Dec'd), 18043049

Panel Lead: Tommy Leung

Panel Members: Joshua Lambert  
Cheryl Akin

Appearing for Taxpayer: Carley Roberts, Attorney  
Chris Parker, Attorney

Appearing for Franchise Tax Board: Maria Brosterhous, Tax Counsel  
Natasha Page, Tax Counsel

Issues: Whether appellants' pro rata share of gain from Medical's sale of its goodwill is California-source income; whether appellants have shown with clear and convincing evidence that the standard apportionment formula does not fairly represent Medical's business activities in California; and, whether the UDITPA standard apportionment formula (R&TC, §§ 25120, et. seq.) applies to taxpayers who are subject to the Personal Income Tax Law.

The following case was removed from this agenda:

W. Foote and E. Foote, 18011164                      Taxpayer requested a postponement.

The hearing location is accessible to people with disabilities. Please contact Mike Singh at (916)216-0097, or email [Mike.Singh@ota.ca.gov](mailto: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.