



**Agenda**

Office of Tax Appeals Hearings  
Tuesday, October 26, 2021, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 10/21/21, 5:02 p.m.)

**Franchise and Income Tax Appeals Hearing**

Bed Bath & Beyond Inc., 18011340

Panel Lead: Tommy Leung  
Panel Members: Mike Le  
Cheryl Akin  
Appearing for Taxpayer: Eric Tresh, Representative  
Tim Gustafson, Representative  
S.Taplits, Witness  
Appearing for Franchise Tax Board: Thomas Lo Grossman, Tax Counsel  
Craig Swieso, Tax Counsel

Issues: Whether appellant's Treasury function should be included in the sales factor; whether appellant's vendor allowances should be included in the sales factor, and if so, where should those vendor allowances be assigned.

**1:00 pm session**

**Business Tax Appeals Hearing**

Sonora Tires Route 66, Inc., 19095248

Panel Lead: Michael Geary  
Panel Members: Keith Long  
Andrew Wong  
Appearing for Taxpayer: Sheri Rojo, Representative  
Appearing for Department of  
Tax and Fee Administration: Ravinder Sharma, Hearing Representative  
Christopher Brooks, Tax Counsel  
Jason Parker, Hearing Representative

Issues: Whether appellant is entitled to a reduction of the measure of unreported taxable sales, and whether respondent correctly imposed a negligence penalty.



**Franchise and Income Tax Appeals Hearing**

~~J. Stringfellow and R. Cope, 19054762~~

~~Panel Lead: \_\_\_\_\_ Tommy Leung~~

~~Panel Members: \_\_\_\_\_ Mike Le~~

~~\_\_\_\_\_ John Johnson~~

~~Appearing for Taxpayer: \_\_\_\_\_ J. Stringfellow, Taxpayer~~

~~\_\_\_\_\_ R. Cope, Taxpayer~~

~~Appearing for Franchise Tax Board: \_\_\_\_\_ Joel Smith, Tax Counsel~~

~~Issues: Whether appellants have shown error in IRS's action or respondent's determination, and whether there is reasonable cause for appellants to file their tax returns late in order to abate the late-filing penalty.~~

The following cases were removed from this agenda:

Nena's Mexican Cuisine, LLC, 20096648, 20096649

Taxpayers did not respond to the hearing notice.

J. Stringfellow and R. Cope, 19054762

Taxpayers 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.