

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

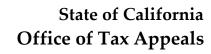
Christopher Brooks, Tax Counsel

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.

Mail: P.O. Box 989880 West Sacramento, CA 95798-9880 Phone: (916) 492-2635 Web: ota.ca.gov Location: 400 R Street Sacramento, CA 95811

Fax: (916) 492-2089





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 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.

Web: ota.ca.gov

Mail: P.O. Box 989880 West Sacramento, CA 95798-9880

Phone: (916) 492-2635

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