



**Agenda**

Office of Tax Appeals Hearings  
Tuesday, December 14, 2021, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 11/30/21, 3:15 p.m.)

**Franchise and Income Tax Appeals Hearing**

G. MacDonald and G. MacDonald, 20086498

Panel Lead: Natasha Ralston  
Panel Members: Sheriene Ridenour  
Joshua Lambert

Appearing for Taxpayer: Stewart A. Farber, Representative

Appearing for Franchise Tax Board: Phillip C. Kleam, Tax Counsel

Issue: Have appellants established reasonable cause for abatement of the late payment penalty.

**1:00 p.m. Session**

**Business Tax Appeals Hearings**

N. Baiamonte, 20076408

Panel Lead: Keith Long  
Panel Members: Teresa Stanley  
Natasha Ralston  
Robert Tracy, Representative

Appearing for Taxpayer:

Appearing for Department of  
Tax and Fee Administration:

Ravinder Sharma, Hearing Representative  
Chad Bacchus, Tax Counsel  
Jason Parker, Hearing Representative

Issues: Whether further adjustments are warranted to the audited understatement of taxable sales; whether further adjustments are warranted to the audited understatement of purchases subject to use tax; and, whether appellant was negligent.



## State of California Office of Tax Appeals

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The following cases were removed from this agenda:

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|--------------------------------|---|
| D. Moore and K Moore, 19105413 | Taxpayer and FTB requested this case be deferred. |
| D. Holm, 21037491              | 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.