



**Agenda**

Office of Tax Appeals Hearings  
Tuesday, April 26, 2022, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 04/25/22, 2:56 p.m.)

**Franchise and Income Tax Appeals Hearings**

~~J. Wellborn, 21078163~~

~~Panel Lead: \_\_\_\_\_ Teresa Stanley  
Appearing for Taxpayer: \_\_\_\_\_ Ross Thomas, Representative  
Appearing for Franchise Tax Board: \_\_\_\_\_ David Muradyan, Tax Counsel  
\_\_\_\_\_ Nancy Parker, Tax Counsel~~

~~Issues: Whether appellant has established error in respondent's proposed assessment pursuant to a filing enforcement action for tax year 2017; whether appellant has established reasonable cause to abate the late filing penalty for tax year 2017; and, whether appellant has established a basis to abate interest for tax year 2017.~~

G. Parkhurst and L. Altis-Parkhurst, 21088443

Panel Lead: John Johnson  
Appearing for Taxpayer: G. Parkhurst, Taxpayer  
L. Altis-Parkhurst, Taxpayer  
Appearing for Franchise Tax Board: Eric Brown, Tax Counsel  
Maria Brosterhous, Tax Counsel

Issues: Whether appellants have shown error in respondent's proposed assessment of additional tax, which is based on a federal assessment; and, whether any amount at issue on appeal has been satisfied by respondent's collection activity.

Red Vision Systems, Inc., 18124068

Panel Lead: Richard Tay  
Panel Members: Elliott Scott Ewing  
Cheryl Akin  
Appearing for Taxpayer: Patrick T. Connolly, Representative  
Stan Tarbell, Representative  
Appearing for Franchise Tax Board: Leoangelo Cristobal, Tax Counsel  
Maria Brosterhous, Tax Counsel

Issue: Whether appellant has shown that respondent erred in assessing the late payment penalty for the tax year 2016.



State of California  
Office of Tax Appeals

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

D. Beckwith, 20056187

Panel Lead:

Panel Members:

Appearing for Taxpayer:

Appearing for Franchise Tax Board:

Sara Hosey

Joshua Lambert

Sheriene Ridenour

Robert S. Horwitz, Attorney

Phillip Behrendt, Attorney

D. Beckwith, Witness

B. Walker, Witness

C. Conn, Witness

D. Shermets, Witness

Desiree Macedo, Tax Counsel

Ronald Hofsdal, Tax Counsel

L. Fray, Witness

L. Roberto, Witness

Issue: Whether appellant was a California domiciliary and/or resident on December 19, 2012, when he exchanged his shares in Eco-Energy Holdings, Inc.

The following case was removed from this agenda:

K. Taylor, 20127041

J. Wellborn, 21078163

Taxpayer did not respond to the hearing notice.

During OTA review, FTB conceded the entire amount at issue.

The hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email [Nia.Vaughan@ota.ca.gov](mailto:Nia.Vaughan@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.