



**Agenda**

Office of Tax Appeals Hearings  
Wednesday, April 27, 2022, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 04/14/22, 2:02 p.m.)

**Franchise and Income Tax Appeals Hearing**

D. Beckwith, 20056187 (Continued)

Panel Lead:

Sara Hosey

Panel Members:

Joshua Lambert

Sheriene Ridenour

Appearing for Taxpayer:

Robert S. Horwitz, Attorney

Phillip Behrendt, Attorney

D. Beckwith, Witness

B. Walker, Witness

C. Conn, Witness

D. Shermets, Witness

Appearing for Franchise Tax Board:

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.

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

**Business Tax Appeals Hearing**

Z. Galoian, 21078262

Panel Lead:

Suzanne Brown

Panel Members:

Andrew Kwee

Andrea Long

Appearing for Taxpayer:

George Issa, Representative

Z. Galoian, Witness

Appearing for Department of  
Tax and Fee Administration:

Ravinder Sharma, Hearing Representative

Kevin Smith, Tax Counsel

Jason Parker, Hearing Representative



State of California  
Office of Tax Appeals

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Issues: Whether any adjustment to the amount of unreported taxable sales for the liability period is warranted, and whether the negligence penalty was properly imposed.

The following cases were removed from this agenda:

L. Kosmak, 21057889	Taxpayer requested a postponement.
S. Mardirosian and A. Mardirosian, 18093743	Taxpayers did not respond to the hearing notice.
W. Foote and E. Foote, 18011164	Taxpayers did not respond to the hearing notice.

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.