



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Wednesday, May 25, 2022, 9:30 a.m.  
400 R Street  
Hearing Room  
Sacramento, CA 95811

(Agenda updated as of 05/19/22, 11:40 a.m.)

**Business Tax Appeals Hearings**

Adler Tank Rentals, LLC, 18011850

Panel Lead:

Andrew Kwee

Panel Members:

Suzanne Brown

Joshua Lambert

Appearing for Taxpayer:

Joseph A. Vinatieri, Attorney

Patricia Verdugo, Attorney

D. Whitney, Witness

Appearing for Department of  
Tax and Fee Administration:

Courtney L. Daniels, Tax Counsel

Scott Claremon, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether the equipment in question qualifies as mobile transportation equipment and whether appellant is entitled to claimed bad debt deductions.

The following cases were removed from this agenda:

J. Baglin & L. Baglin, 21088348

Taxpayers requested a postponement.

Gonzales Enterprises, Inc., 18042566, et al.

FTB requested deferral of this case.

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.