



**Agenda**

Office of Tax Appeals Hearings  
Tuesday, July 19, 2022, 9:30 a.m.  
400 R Street  
Hearing Room  
Sacramento, CA 95811

(Agenda updated as of 07/15/22, 3:27 p.m.)

**Franchise and Income Tax Appeals Hearings**

J. Baglin and L. Baglin, 21088348

Panel:

Cheryl Akin

Appearing for Taxpayer:

J. Baglin, Appellant

L. Baglin, Appellant

Appearing for Franchise Tax Board:

Topher Tuttle, Tax Counsel

Maria Brosterhous, Tax Counsel

Issue: Whether appellants have established error in Franchise Tax Board's proposed assessment for the 2016 tax year, which was based on a federal assessment.

**Virtual Hearing**

J. Hoskins and A. Hoskins, 21057743

Panel Lead:

Tommy Leung

Panel Members:

Andrea Long

Sheriene Ridenour

Appearing for Taxpayer:

Richard Gurriere, Representative

Dan Vincent, Representative

J. Hoskins, Witness

A. Hoskins, Witness

Appearing for Franchise Tax Board:

Josh Ricafort, Tax Counsel

Ellen Swain, Tax Counsel

Issue: Whether the late filing penalty should be abated.



State of California  
Office of Tax Appeals

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

McGarvey-Clark Realty, Inc., 18083623

Avid Budget Group, Inc., 18083632

Panel Lead: \_\_\_\_\_ Andrea Long

Panel Members: \_\_\_\_\_ Josh Lambert

\_\_\_\_\_ John Johnson

Appearing for Taxpayer: \_\_\_\_\_ Jeffrey M. Vesely, Attorney

\_\_\_\_\_ Zachary Atkins, Attorney

Appearing for Franchise Tax Board: \_\_\_\_\_ Michael R. Laisne, Tax Counsel

Issues: ~~Whether the Franchise Tax Board issued a timely Notice of Proposed Assessment to each appellant; whether appellants' transaction constitutes a "statutory merger" that qualifies as a tax free organization under Internal Revenue Code section 368(a)(1)(A); and, whether the late filing penalties were properly imposed.~~

The following cases were removed from this agenda:

McGarvey-Clark Realty, Inc., 18083623

FTB requested a postponement.

Avid Budget Group, Inc., 18083632

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.