



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Wednesday, September 21, 2022, 9:30 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 09/12/22, 12:19 p.m.)

Business Tax Appeals Hearing

R. Falche, 19115516

Panel Lead:

Joshua Aldrich

Panel Members:

Michael Geary

Andrew Kwee

Appearing for Taxpayer:

R. Falche, Taxpayer

Appearing for Department of

Tax and Fee Administration:

Jarret Nobel, Tax Counsel

Scott Claremon, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether the NOD was timely issued to appellant; whether appellant is personally liable under R&TC section 6829 for the unpaid sales tax liabilities of International Marine Fuels Group, Inc. (IMFG) for the liability period; whether adjustments are warranted to the underlying audited understatement; whether the negligence penalty was properly imposed on IMFG; and, whether interest relief is warranted for the period from May 31, 2018, through the present.

1:00 PM Session

Franchise and Income Tax Appeals Hearings

R. Morris, 18093839

Panel Lead:

Teresa Stanley

Panel Members:

John Johnson

Suzanne Brown

Appearing for Taxpayer:

R. Morris, Taxpayer

Appearing for Franchise Tax Board:

Phillip Kleam, Tax Counsel

Nancy Parker, Tax Counsel



State of California
Office of Tax Appeals

Issues: Whether the Franchise Tax Board's (FTB) proposed assessment for taxable year 2016 is barred by the statute of limitations; whether appellant has shown error in FTB's proposed assessment which is based on federal adjustments; whether appellant has shown that he is entitled to abatement of the late-filing penalty; and, whether appellant has established a basis to reduce or abate the accuracy-related penalty.

M. MacLeod (Dec'd) and K. MacLeod, 18093762

Panel Lead: Sara Hosey

Panel Members: Mike Le

Amanda Vassigh

Appearing for Taxpayer: Kenneth Van Damme, Witness

Michael Hamersley, Attorney

Appearing for Franchise Tax Board: Ciro Immordino, Tax Counsel

Marguerite Mosnier, Tax Counsel

Issues: Whether appellants made an Internal Revenue Code (IRC) section 170 bargain sale of the Palm Springs Land and who has the burden of proof; whether appellants had gain under IRC Section 731, and if so, was there a computational error; whether under the doctrine of res judicata, Franchise Tax Board's (FTB's) exchange of information with the IRS causes it to be "in privity" with the IRS such that it is now either barred from pursuing its proposed California tax deficiencies or bound to accept the same IRS tax deficiency for the 2006 tax year; whether appellants have shown interest should be abated pursuant to R&TC section 19104; and, whether appellants have shown reasonable cause to abate the late-filing tax return penalty for the 2006 tax year.

The following case was removed from this agenda:

B. Patel & S. Patel, 20076372

The taxpayer requested this case be postponed.

The hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email 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.