



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, October 18, 2022, 1:00 p.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 10/11/22, 9:56 a.m.)

Franchise and Income Tax Appeals Hearings

R. Wilkinson and L. Fujii, 19085180

Panel Lead:

Andrea Long

Panel Members:

Sara Hosey

Teresa Stanley

Appearing for Taxpayer:

R. Wilkinson, Taxpayer

Phillip Johnson, Representative

Appearing for Franchise Tax Board:

Eric Brown, Tax Counsel

Eric Yadao, Tax Counsel

Issue: Whether appellants filed a timely claim for refund for tax years 2011, 2012, and 2013.

J. Rindlisbacher, 21057758

Panel Lead:

Joshua Lambert

Panel Members:

Mike Le

Andrew Kwee

Appearing for Taxpayer:

J. Rindlisbacher, Taxpayer

Anastasia Martyanova, Representative

Appearing for Franchise Tax Board:

Joel Smith, Tax Counsel

Issue: Whether appellant has demonstrated error in respondent's determination denying appellant innocent spouse relief under R&TC section 18533(f) for the 2016 tax year.



State of California
Office of Tax Appeals

S. Mitchell, 21017158

Panel Lead:

Panel Members:

Appearing for Taxpayer:

Appearing for Franchise Tax Board:

Michael Geary

Sara Hosey

Cheryl Akin

S. Mitchell, Taxpayer

Christina Weed, Attorney

Lisa Mendes, Attorney

Carolyn Kuduk, Tax Counsel

Marguerite Mosnier, Attorney

Issues: Whether, pursuant to R&TC section 21013 and Regulation section 30702, claimant is entitled to reimbursement from FTB for fees and expenses related to the underlying appeal; and, if claimant is entitled to reimbursement for fees and expenses related to the underlying appeal, what shall be the amount of that reimbursement.

The following cases were removed from this agenda:

A. Barrera, 21057748

Taxpayer requested a postponement.

L. Bruley, 22019485

Taxpayer requested this case be deferred.

McGarvey-Clark Realty, Inc., 18083623 and

Avis Budget Group Inc. 18083632

Taxpayers requested a postponement.

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.