



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, November 15, 2022, 9:30 a.m.
Virtual Hearing

(Agenda updated as of 11/14/22, 3:50 p.m.)

Business Tax Appeals Hearing

R. Farrell, 18083583

Panel Lead:

Keith Long

Panel Members:

Andrew Kwee

Sheriene Ridenour

Appearing for Taxpayer:

B. Farrell, Witness

Ashley Farrell Pickett, Attorney

Appearing for Department of
Tax and Fee Administration:

Scott Claremon, Tax Counsel

Joseph Boniwell, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether appellant is personally responsible for the unpaid liabilities of the corporation; whether the fraud penalty was properly imposed; and, whether appellant has standing to contest the fraud penalty.

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.