



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Tuesday, January 24, 2023, 9:30 a.m.  
400 R Street  
Hearing Room  
Sacramento, CA 95811

(Agenda updated as of 01/11/23, 2:34 p.m.)

**Business Tax Appeals Hearing**

Redwood Memorial Hospital, Inc., 21037436

Panel Lead: Teresa Stanley

Panel Members: Andrew Kwee

Mike Le

Appearing for Taxpayer: Randy Ferris, Attorney

Mark Stefan, Representative

Sara Gaudreau, Representative

Appearing for Department of  
Tax and Fee Administration:

Amanda Jacobs, Tax Counsel

Scott Claremont, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether appellant is entitled to a refund of the tax and/or tax reimbursement it paid on its purchases of tangible personal property furnished as part of services provided to patients covered by Medicare Part A.

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

**Franchise and Income Tax Appeals Hearing**

Southern Minnesota Beet Sugar Cooperative, 19034447

Panel Lead: Kenny Gast

Panel Members: Cheryl Akin

Eddy Lam

Appearing for Taxpayer: Derick Brannan, Representative

Erin Eakes, Representative

Ian O'Connell, Representative

Appearing for Franchise Tax Board: Anthony Epolite, Tax Counsel

Irina Iskander Krasavtseva, Tax Counsel



## State of California Office of Tax Appeals

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Issues: Whether appellant properly included in the combined reporting group's California apportionment percentage its property, payroll, and sales related to business activities that required it to deduct certain farmers' cooperative income under R&TC section 24404; whether appellant may deduct interest expense—incurred to acquire Spreckels Sugar Company, a unitary entity—against its taxable nonmember income; and, whether appellant may deduct depreciation expense—incurred from assets used to produce deductible income under R&TC section 24404—against its taxable nonmember income.

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.