

## OFFICE OF TAX APPEALS

CASE NO. 220911290

**CERTIFIED COPY**

Sacramento, California

Tuesday, August 15, 2023

Reported by:

Maria Esquivel-Parkinson,  
CSR No. 10621, RPR

Job No. :  
43169 OTA(A)



1 APPEARANCES

2  
3 PANEL MEMBERS:

4 Amanda Vassigh, Lead Administrative Law Judge

5 Cheryl Akin

6 Mike Le

7  
8 FOR THE APPELLANT:

9 Michael Chaney

10  
11 FOR THE FTB:

12 OFFICE OF TAX APPEALS

13 400 R Street

14 Sacramento, California

15 By: Joel Smith, Tax Counsel

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EXHIBITS

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1 TUESDAY, AUGUST 15, 2023

2 SACRAMENTO, CALIFORNIA

3 1:02 P.M.

4  
5 ALJ VASSIGH: We're opening the record in the  
6 appeal of Chaney Family Trust, OTA Case No. 220911290.  
7 This matter is be held before the Office of Tax Appeals  
8 in Sacramento, California. Today's date is Tuesday,  
9 August 15th, 2023, and the time is 1:02 p.m.

10 My name is Amanda Vassigh and I'm the lead  
11 Administrative Law Judge for this appeal. With me today  
12 are Administrative Law Judges Cheryl Akin and Mike Le.  
13 My co-panelists and I are equal participants in this  
14 appeal.

15 As a reminder, the Office of Tax Appeals is not  
16 a court. It's an independent appeals body, and because  
17 of our neutral position, we only have the exhibits and  
18 arguments the parties have provided in this appeal.

19 So I'm going to have the parties introduce  
20 themself and who they represent for the record.  
21 Starting with you, Mr. Chaney.

22 THE APPELLANT: Michael Chaney, successor  
23 trustee of Chaney Family Trust.

24 ALJ VASSIGH: Thank you.

25 MR. SMITH: Joel Smith, Respondent Franchise

1 Tax Board.

2 ALJ VASSIGH: All right. And as stated in my  
3 minutes and orders, the issue to be decided in this  
4 appeal is whether the statute of limitation bars  
5 Appellant's claim for refund for the 2014 tax year. So  
6 we'll move on to the evidence in this appeal.

7 Prior to this hearing, FTB submitted an exhibit  
8 index identifying Exhibits A and B that it seeks to  
9 introduce into the record as evidence.

10 Mr. Chaney, does Appellant have any objection  
11 to FTB's exhibits?

12 THE APPELLANT: No.

13 ALJ VASSIGH: Great. So FTB's Exhibits A and B  
14 are now admitted and entered into the record.

15 (FTB's Exhibits A and B admitted.)

16 ALJ VASSIGH: Appellant attached to its opening  
17 brief FTB's statute of limitation claim denial notice  
18 dated June 30th, 2022. This is being designated as  
19 Appellant's Exhibit 1.

20 Mr. Smith, does FTB have any objections to  
21 Appellant's exhibit?

22 MR. SMITH: No.

23 ALJ VASSIGH: Appellant's Exhibit 1 is now  
24 admitted and entered into the record.

25 (Appellant's Exhibit 1 admitted.)

1           ALJ VASSIGH: So I would like to quickly go  
2 over the order of the proceedings today. In my orders  
3 for this appeal, I laid out the Appellant would have 10  
4 minutes for its presentation including your own  
5 testimony, Mr. Chaney. Following any questions, FTB  
6 will have 10 minutes for their presentation and, then  
7 Mr. Chaney, you will have an optional five minutes for  
8 rebuttal. With that, I think we're ready to begin.

9           Mr. Chaney, you've indicated to OTA in addition  
10 to presenting your argument, you will be giving us some  
11 factual testimony, so I'm going to swear you in so we  
12 can consider your testimony as part of the evidence in  
13 this appeal. I will not be swearing in the Franchise  
14 Tax Board because Mr. Smith is not actually providing  
15 testimony, only argument. You will remain under oath  
16 until the end of this hearing. So please raise your  
17 right hand.

18           Do you swear or affirm to tell the truth, the  
19 whole truth and nothing but the truth?

20           THE APPELLANT: I do.

21           ALJ VASSIGH: Thank you, Mr. Chaney. You may  
22 begin your presentation when you are ready.

23                           PRESENTATION

24 BY MICHAEL CHANEY, Appellant:

25           Okay. All I can -- all I can say is I didn't

1 find out the statute of limitations until after the  
2 filing. I know it was a late filing. The reason is the  
3 bequest of my brother because he was on -- on medical  
4 disability. For fear of losing that, that's why I  
5 delayed on the filing. He passed away this last  
6 January, and with that received and filed all the back  
7 taxes. This happened to be a sale that I -- that I  
8 participated in and rehabbed at the time. And the only  
9 reason -- that's the only reason I can say as to why the  
10 delay and the only excuse I can have. I know it's no  
11 excuse under what I read is that I wasn't aware of the  
12 statute of limitations. I'm aware of it now, but it's  
13 after the fact.

14 I'm trying to explain that to the family since  
15 I'm a trustee of a family member. I wanted to. I'm  
16 showing up here just out of sheer respect and hopefully  
17 some kind of information I can share with them, but I'm  
18 kind of embarrassed if he finds out at a later date he  
19 wasn't told. I shared earlier, you know, it has  
20 nothing -- bearing. It has to do with me. But I went  
21 back to the title company thinking I might have signed  
22 some documents and overlooked and they hadn't informed  
23 me. I was never informed. No paperwork to address the  
24 statute of limitations. So addressing that, that's my  
25 only excuse at this moment, but I'm looking to the Court



1 to maybe make some appeal, some adjustment. And  
2 that's -- I guess that's where I stand at this moment.

3 ALJ VASSIGH: Thank you, Mr. Chaney. I'm sorry  
4 for your loss. I appreciate your presentation.

5 Mr. Smith, we are now ready for Franchise Tax  
6 Board's presentation. You have 10 minutes, and you may  
7 begin whenever you are ready.

8 PRESENTATION

9 BY JOEL SMITH, Tax Counsel:

10 Good afternoon. My name is Joel Smith. I'm  
11 with Respondent Franchise Tax Board. As was mentioned,  
12 the lone issue in this appeal is whether Appellant filed  
13 his 2014 claim for refund before the expiration of the  
14 statute of limitations. As Appellant's successor  
15 trustee mentioned the tax return claiming a refund was  
16 filed beyond the statute of limitations. Revenue  
17 Taxation Code Section 19306 requires that Appellant must  
18 file a claim for refund within four years of the  
19 original filing due date or one year from the date of  
20 overpayment. Neither of those, the four-year statute,  
21 nor the one-year statute was met in this appeal.

22 Respondent is sorry for Mr. Chaney's loss and  
23 it recognizes the difficulty losing a family member can  
24 cause, however, unfortunately, the statute of  
25 limitations is strictly applied. On taxpayers' failure

1 to file a claim beyond the statutory period for any  
2 reason, whether it be ignorance of the law or reasonable  
3 cause prevents the taxpayer from doing so at a later  
4 date.

5 Further, Respondent does not have a duty to  
6 discover a taxpayer's overpayment or to notify a  
7 taxpayer of an overpayment.

8 There was discussion in the appeal letter with  
9 regard to unclaimed property. If you have any questions  
10 about the unclaimed property argument, I can answer  
11 those questions; however, it was thoroughly briefed in  
12 Respondent's opening brief. So based on the evidence in  
13 the record and California law, Respondent requests that  
14 you sustain its position. I can answer any questions  
15 that the panel has. Thank you.

16 ALJ VASSIGH: Thank you, Mr. Smith.

17 Before we move on to panel questions for  
18 Mr. Smith, I first wanted to see if you had any  
19 questions for Mr. Chaney about his factual testimony.

20 MR. SMITH: I do not.

21 ALJ VASSIGH: Okay. And I will turn to my  
22 panel members and see if you have any questions for  
23 either party.

24 Judge Le?

25 ALJ LE: No questions. Thank you.

1 ALJ VASSIGH: Judge Akin?

2 ALJ AKIN: Judge Akin speaking. I don't have  
3 questions for either party. Thank you both for your  
4 presentations today.

5 ALJ VASSIGH: Okay. With that, Mr. Chaney, we  
6 are -- I also do not have questions for either party, so  
7 we are ready for your closing remarks or any rebuttal,  
8 any last thoughts you would like to leave us with. You  
9 have five minutes. You may begin when you are ready.  
10 I've gotten a note that they are having trouble -- they  
11 are having trouble hearing you outside of this room. So  
12 maybe pull your microphone closer to you. I know that I  
13 have to pull it uncomfortably close and make sure that  
14 the green light is on.

15 You may begin.

16 CLOSING ARGUMENT

17 BY MR. MICHAEL CHANEY, Appellant:

18 This moment I'm fully informed at this moment  
19 or at the time after the filing. I think it's an  
20 unjust, you know, ruling -- or law that would allow that  
21 to happen under my circumstances. That's the way I see  
22 it. You think that would be more addressed at some  
23 point when you get the filing or the title company. I  
24 know those -- those are not allegations, but I find that  
25 out after the fact -- because it's quite embarrassing

1 for me because I've been taking care of the property,  
2 taking care of the books, making sure the filings were  
3 done according to the -- basically -- basically was at  
4 the request of my brother because of his illness. He  
5 didn't want to. He was afraid of losing his medical,  
6 and he was quite, quite ill at the time, on dialysis and  
7 such. I can't believe there is no -- no wiggle room,  
8 waive room under these circumstances for people like  
9 myself, and I'm -- I'm thinking there should be more --  
10 much more information when this -- at least the  
11 disclosure of the statute of limitations never an issue  
12 addressed to me till after the filing. So I share that  
13 as future reference, but hopefully -- hoping -- I was  
14 hoping there would be some kind of leeway or leniency at  
15 this point, but that's -- that's my request and that's  
16 my statement. Thank you.

17 ALJ VASSIGH: Thank you, Mr. Chaney. I'm just  
18 going to check in with my co-panelists again.

19 Judge Le, do you have any questions?

20 ALJ LE: Again, no questions. Thank you to  
21 both parties.

22 ALJ VASSIGH: Thank you.

23 Judge Akin, do you have any questions of either  
24 party?

25 ALJ AKIN: No questions. Thank you.

1           ALJ VASSIGH: Okay. At this point I think we  
2 are ready to conclude the hearing. The panel will meet  
3 and decide the case based upon the arguments, testimony  
4 and the evidence in the record. We aim to issue our  
5 written opinion no later than 100 days from today's  
6 date. This case is now submitted and the record is  
7 closed.

8           I want to thank the parties for their  
9 presentation and for driving up to Sacramento. I'd like  
10 to thank our legal support staff who worked very hard to  
11 ensure that all parties would be able to participate in  
12 this hearing today.

13           And thank you, Ms. Parkinson. Thank you to my  
14 co-panelists. This concludes this hearing. OTA will  
15 resume with the next calendar item in about 15 minutes.

16           Thank you, everyone. Have a good day.

17           (Conclusion of the proceedings at 1:16 p.m.)

18                   ---oOo---

REPORTER'S CERTIFICATE

STATE OF CALIFORNIA )

COUNTY OF SACRAMENTO ) ss.

I, MARIA ESQUIVEL-PARKINSON, do hereby certify that I am a Certified Shorthand Reporter, and that at the times and places shown I recorded verbatim in shorthand writing all the proceedings in the following described action completely and correctly to the best of my ability:

LOCATION: Office of Tax Appeals  
400 R Street

Sacramento, CA 95811

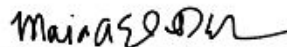
CASE: Appeal of Chaney Family Trust  
Case #220911290

DATE: Tuesday, August 15, 2023

I further certify that my said shorthand notes have been transcribed into typewriting, and that the foregoing pages 1 through 13 constitute an accurate and complete transcript of all my shorthand writing for the dates and matter specified.

I further certify that I have complied with CCP 237(a)(2) in that all personal juror identifying information has been redacted if applicable.

IN WITNESS WHEREOF, I have subscribed this certificate at Sacramento, California on this 5th day of September, 2023.



Maria Esquivel-Parkinson  
CSR No. 10621, RPR

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