



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Wednesday, November 15, 2023, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 11/14/23, 2:41 p.m.)

Franchise and Income Tax Appeals Hearings

T. Jones and J. Jones, 230112315

Panel:	Lauren Katagihara
Appearing for Taxpayer:	William Friedrichsen, Representative
Appearing for Franchise Tax Board:	Eric Brown, Attorney
	Maria Brosterhous, Attorney

Issues: Whether appellants have established that the underpayment of estimated tax penalty should be abated; and, whether appellants have established a basis upon which interest can be abated.

J. Goldstein and A. Goldstein, 220410145

Panel Lead:	Eddy Lam
Panel Members:	Sheriene Ridenour
	Asaf Kletter
Appearing for Taxpayer:	J. Goldstein, Taxpayer
Appearing for Franchise Tax Board:	Lawrence Xiao, Attorney
	Adam Susz, Attorney

Issue: Whether appellants have shown error in Franchise Tax Board's application of the California method of computing appellants' tax.

1:00 p.m. Session

Business Tax Appeals Hearing

Pacific Life Insurance Company, 21119089

Panel Lead:	Natasha Ralston
Panel Members:	Joshua Lambert
	Keith Long
Appearing for Taxpayer:	Roger Wang, Representative
Appearing for Department of Tax and Fee Administration:	Courtney Daniels, Attorney
	Chad Bacchus, Attorney
	Jason Parker, Hearing Representative

Issue: Whether appellant is entitled to a refund of tax paid for sales entered into with three vendors, RRD Insurance Services, Shared Technologies, and Xerox Corporation.



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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.