



## OFFICE OF TAX APPEALS

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### Agenda

Office of Tax Appeals Hearings  
Tuesday, October 7, 2025, 10:30 a.m.  
855 M Street  
Suite 960  
Fresno, CA 93721

(Agenda updated as of 10/06/25, 12:46 p.m.)

### Franchise and Income Tax Appeals Hearings

~~R. Tomasetti, 241017863~~

~~Panel: \_\_\_\_\_ Seth Elsom~~

~~Appearing for Taxpayer: \_\_\_\_\_ R. Tomasetti, Taxpayer~~

~~Appearing for Franchise Tax Board: \_\_\_\_\_ Jeff Gates, Attorney~~

~~\_\_\_\_\_ Jackie Zumaeta, Attorney~~

~~Issue: Whether appellant's claim for refund for the 2010 tax year is barred by the statute of limitations.~~

### 1:00 p.m. Session

R. Mitchell and J. Mitchell, 240716787

Panel Lead:

Veronica I. Long

Panel Members:

Sara A. Hosey

Seth Elsom

Appearing for Taxpayer:

R. Mitchell, Taxpayer

Marcus D. Magness, Attorney

Appearing for Franchise Tax Board:

Chris Davis, Attorney

Jackie Zumaeta, Attorney

Issue: Whether appellants are entitled to nonrecognition of gain from the sale of real property under Internal Revenue Code (IRC) section 1033.

The following cases were removed from this agenda:

Buttar Enterprises, Inc., 231014527

Taxpayer did not respond to the hearing notice.

R. Tomasetti, 241017863

Taxpayer withdrew appeal.



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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](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.