



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Tuesday, March 17, 2026, 9:00 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 03/05/26, 1:12 p.m.)

Franchise and Income Tax Appeals Hearings

Western Distributing Company, 230914432

A. Shepherd, 230914433

C. Guadagni and D. Guadagni, 230914434

K. Smith, 230914435

L. Guadagni, 230914436

M. Smith and B. Vanstone, 230914437

D. Guadagni and M. Guadagni, 231014441

S. Guadagni and E. Guadagni, 231014442

T. Smith and T. Smith, 231014444

V. Guadagni and J. Guadagni, 231014445

Panel Lead:

Sara A. Hosey

Panel Members:

Veronica I. Long

John O. Johnson

Appearing for Taxpayer:

V. Gains, Taxpayer

S. Guadagni, Taxpayer

Edwin P. Antolin, Attorney

Monty Agarwal, Attorney

Appearing for Franchise Tax Board:

Ken Havens, Attorney

Katie Frank, Attorney

Issues: Whether Western Distributing Company's (WDC's) divisions operated as a unitary trade or business for the 2010 taxable year; whether WDC was required to use the Trucking Company regulations at Regulation section 25137-11 to source WDC's business income, and does that regulation create a separate apportionable tax base for trucking activities; whether appellants have shown that the standard apportionment formula unfairly represents WDC's California business activities and that appellants' alternative apportionment formula is reasonable; whether the individual shareholders of WDC are subject to tax on the business income pursuant to Regulation section 17951-4; whether appellants have shown cause for penalty abatement; and, whether appellants are entitled to interest abatement.



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1:00 p.m. Session

CVB Financial Corporation, 20096588

Panel Lead:

Tommy Leung

Panel Members:

Greg Turner

Sara A. Hosey

Appearing for Taxpayer:

Joshua Grossman, Representative

Chris Parker, Attorney

Appearing for Franchise Tax Board:

David Hunter, Attorney

Issue: Whether respondent properly denied appellant's refund claims for the 2013-2016 taxable years.

The following cases were removed from this agenda:

O'Sullivan's Sports Bar LLC, 230613680

Taxpayer requested a postponement.

C. Gaertner and J. Gaertner, 21118956

Taxpayers requested a postponement.

M. Atencio and K. Atencio, 241117983

Taxpayers withdrew appeal.

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.