



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Tuesday, April 21, 2026, 9:00 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 03/25/26, 3:11 p.m.)

Franchise and Income Tax Appeals Hearings

G. Safady, 220610532

Panel Lead:

Keith T. Long

Panel Members:

Josh Lambert

John O. Johnson

Appearing for Taxpayer:

G. Safady, Taxpayer

Francis Mohan, Attorney

Appearing for Franchise Tax Board:

Desiree Macedo, Attorney

Ron Hofsdal, Attorney

Issue: Whether appellant was a resident of California during the period January 1, 2012, through May 18, 2012.

1:00 p.m. Session

G. Hyatt, 22039964

Panel Lead:

Huy "Mike" Le

Panel Members:

Josh Aldrich

Cheryl L. Akin

Appearing for Taxpayer:

Michael Kern, Representative

Matthew Carlson, Attorney

Robert Rubin, Attorney

Donald Kula, Attorney

Appearing for Franchise Tax Board:

Noel Garcia-Rosenblum, Attorney

Brad Coutinho, Attorney

Issue: Whether OTA has jurisdiction to review the post-amnesty penalty imposed under Revenue & Taxation Code section 19777.5.



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Yorick, Inc., 21078238

G. Deckey and G. Deckey, 21078249

D. Jessen and H. Jessen, 21088316

J. Jessen, 21088317

M. Jessen and K. Jessen, 21088318

Panel Lead:

Cheryl L. Akin

Panel Members:

Josh Lambert

Kenneth Gast

Appearing for Taxpayer:

Christopher Karachale, Attorney

Trent Tanzi, Attorney

Appearing for Franchise Tax Board:

Hannah Cho, Attorney

Delinda Tamagni, Attorney

Minda Mohaddes, Attorney

Issue: Whether Yorick, Inc. derived more than 50 percent of its gross business receipts from an "agricultural business activity," as defined in Revenue and Taxation Code (R&TC) section 25128(d)(2), such that it shall apportion its business income to California using the three-factor (single-weighted sales factor) formula provided in R&TC section 25128(b).

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.