



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

### Agenda

Office of Tax Appeals Hearings  
Tuesday, June 16, 2026, 9:00 a.m.  
12900 Park Plaza Dr.  
Suite 300  
Cerritos, CA 90703

(Agenda updated as of 06/01/26, 12:02 p.m.)

### **Franchise and Income Tax Appeals Hearing**

J. Burch, 230112266

J. Carden and K. Carden, 230112267

Panel Lead:

Kenneth Gast

Panel Members:

Huy "Mike" Le

Hans Famularo

Appearing for Taxpayer:

Christopher Campbell, Representative

David Han, Representative

Appearing for Franchise Tax Board:

Ellen Swain, Attorney

Leah Thyberg, Attorney

Issue: Whether appellants generated California source income from the sales of partnership interests that included amounts attributable to unrealized receivables and inventory items under Internal Revenue Code section 751(a).

### **1:00 p.m. Session**

### **Business Tax Appeals Hearing**

S. Olivia, 240415980

Panel Lead:

Kim Wilson

Panel Members:

Keith T. Long

Steven Kim

Appearing for Taxpayer:

S. Olivia, Taxpayer

Walter Weiss, Attorney

Appearing for Department of  
Tax and Fee Administration:

Vanessa Bedford, Attorney

Cary Huxsoll, Attorney

Jason Parker, Hearing Representative



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

---

Issues: Whether the Notice of Dual Determination was timely issued; whether appellant is personally liable for Roadrunner Auto Group, Inc.'s unpaid tax liabilities for the liability period, pursuant to R&TC, section 6829; and, whether the late payment and late filing penalties should be abated.

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.