# Agenda

Office of Tax Appeals Hearings
Thursday, September 10, 2026, 9:00 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 08/25/26, 4:34 p.m.)

## Franchise and Income Tax Appeals Hearings

V. Skots and A. Skots, 250218836

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| Panel Lead: | Seth Elsom |
| Panel Members: | Cheryl L. Akin<br>Natasha Ralston |
| Appearing for Taxpayer: | V. Skots, Taxpayer<br>James Bourbeau, Attorney |
| Appearing for Franchise Tax Board: | Vivian Ho, Attorney<br>Brad Coutinho, Attorney |

Issue: Whether appellants' claim for refund is barred by the statute of limitations.

Pacific Bell Telephone Company, 21047581
BellSouth Corporation & Affiliates, 21047582

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| Panel Lead: | Sara A. Hosey |
| Panel Members: | Josh Lambert<br>Kenneth Gast |
| Appearing for Taxpayer: | Jeffrey M. Vesely, Attorney<br>Annie H. Huang, Attorney |
| Appearing for Franchise Tax Board: | Laurie McElhatton, Attorney<br>Delinda Tamagni, Attorney<br>Jason Riley, Attorney<br>Leo Cristobal, Attorney |

Issues: Whether BellSouth Corporation & Affiliates (BellSouth) was unitary with AT&T in 2007; whether AT&T was unitary with Cingular/AT&T Mobility; whether AT&T's dividend income from its minority investments in Telmex, America Movil, and Telmex Internacional are business income; whether appellant is entitled to additional enterprise zone sales and use tax credits; whether royalties paid by nonpartner affiliates to AT&T's intellectual property partnerships should be included in AT&T's sales factor denominator; whether appellant has shown error in FTB's determination that appellant's interest and capital gain income from rabbi trust investments are business income; and, whether the accuracy-related penalty may be abated.

The following case was removed from this agenda:

National Regency Group, Inc., 250722565 Taxpayer did not respond to the hearing notice.

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.