



## **Agenda**

Office of Tax Appeals Hearings Tuesday, May 29, 2018, 9:00 a.m. Office of Administrative Law Building 15350 Sherman Way, Suite 300 Van Nuys, CA 91406

Agenda updated as of 05/24/18, 9:30 a.m.

## **Corporate Franchise and Personal Income Tax Appeals Hearings**

Zoubek Consulting, LLC, 18010923

Panel Lead: Neil Robinson
Panel Members: Douglas Bramhall

Linda Cheng

Appearing for Taxpayer: Paul A. Zoubek, Taxpayer
Appearing for Franchise Tax Board: Brad Coutinho, Tax Counsel

Marguerite Mosnier, Tax Counsel

Issues: The issues in this appeal include: (1) whether appellant has established that its failure to timely file its 2013 and 2014 tax returns was due to reasonable cause entitling appellant to a refund for the delinquent filing penalties imposed under Revenue and Taxation Code section 19131; (2) whether appellant has established that it is entitled to relief from the 10 percent underpayment of the estimated Limited Liability Company (LLC) fee imposed under section 17942(d)(2); and, (3) whether appellant is required to pay LLC fees on total income from all sources pursuant to section 17942.

Technicorp International II, Inc., 18011726 (Parties joint request for continuance)

Panel Lead: Grant Thompson
Panel Members: Douglas Bramhall
Linda Cheng

Appearing for Taxpayer: Brian T. McCarthy, Taxpayer

Mark Andrus, CPA

Appearing for Franchise Tax Board: Brad Coutinho, Tax Counsel

-Marguerite Mosnier, Tax Counsel

Issues: The issues in this appeal include: (1) whether the Office of Tax Appeals has jurisdiction over the appeal; (2) whether appellant's claim for refund of penalties and interest is barred by the statute of limitations; (3) whether penalties should be abated; and, (4) whether interest was properly determined.

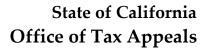
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The hearing location is accessible to people with disabilities. Please contact Liz Asselin at (916)215-8662, or email <a href="mailto:Elizabeth.Asselin@ota.ca.gov">Elizabeth.Asselin@ota.ca.gov</a> if you require special assistance.

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.

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