



Agenda

Office of Tax Appeals Hearings
Monday, October 22, 2018, 10:00 a.m.
6150 Van Nuys Blvd.
Auditorium
Van Nuys, CA 91401

Agenda updated as of 10/08/18, 11:40 a.m.

Corporate Franchise and Personal Income Tax Appeals Hearings

Paul Shevlin, 18032422

Panel Lead:

Jeff Angeja

Panel Members:

Kenny Gast

Linda Cheng

Appearing for Taxpayer:

Paul Shevlin, Taxpayer

Appearing for Franchise Tax Board:

Gi Nam, Tax Counsel

Natasha Page, Tax Counsel

Issues: Whether appellant has substantiated his California deductions for the 2013 tax year.

David W. Swanson and Connie L. Swanson, 18011807

Panel Lead:

Grant Thompson

Panel Members:

Linda Cheng

Douglas Bramhall

Appearing for Taxpayer:

Joe Alfred Izen, Jr., Attorney

Appearing for Franchise Tax Board:

Eric Yadao, Tax Counsel

Natasha Page, Tax Counsel

Issues: Whether appellants have shown error in FTB's proposed assessments of additional tax and accuracy-related penalties for the years at issue, which proposed assessments were based on federal actions; whether OTA has jurisdiction to review the post-amnesty penalties and, if so, whether the penalties apply; whether appellants' offer-in-compromise with the Internal Revenue Service entitles appellants to a reduction in FTB's proposed assessments; and, whether OTA may consider the due process issues raised by appellant, and, if so, whether FTB provided due process.



1:30 p.m. Session

Business Tax Appeals Hearing

Adolfo Reyes Delgado, 18042570

Panel Lead:

Jeff Angeja

Panel Members:

Kenny Gast

Michael Geary

Appearing for Taxpayer:

Adolfo Reyes Delgado, Taxpayer

Ralph Del Castillo, Representative

Appearing for Department of
Tax and Fee Administration:

Pamela Bergin, Tax Counsel

Issues: Whether appellant made unreported taxable distributions of 740,120 unstamped cigarettes in California; whether the 25 percent fraud penalty is supported by clear and convincing evidence; whether appellant has established reasonable cause to relieve the 25 percent failure-to-secure-license penalty; and, whether appellant has established reasonable cause to relieve the 10 percent failure-to-file penalty.

Corporate Franchise and Personal Income Tax Appeals Hearings

Technicorp International II, Inc., 18011726

Panel Lead:

Grant Thompson

Panel Members:

Linda Cheng

Douglas Bramhall

Appearing for Taxpayer:

Brian T. McCarthy, Representative

Mark Andrus, Representative

Appearing for Franchise Tax Board:

Brad Coutinho, Tax Counsel

Marguerite Mosnier, Tax Counsel

Issues: Whether appellant filed a timely appeal such that OTA has jurisdiction, including any related notice issues; and, if OTA has jurisdiction, whether appellant timely filed a refund claim and if so, whether appellant has shown error in FTB's determination of interest, a late payment penalty, estimated tax penalties, and electronic funds transfer penalties.



State of California
Office of Tax Appeals

SKU Trading, Inc., 18011260

Panel Lead:

Andrew Kwee

Panel Members:

Linda Cheng

Douglas Bramhall

Appearing for Taxpayer:

Jane Kim, Representative

Appearing for Franchise Tax Board:

Ciro Immordino, Tax Counsel

David Gemmingen, Tax Counsel

Issues: Whether appellant established that it reported on the accrual basis and, therefore, FTB's proposed assessment to account for a change in accounting method is erroneous.

The hearing location is accessible to people with disabilities. Please contact Claudia Lopez at (916)206-4772, or email Claudia.Lopez@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.