



**Agenda**

Office of Tax Appeals Hearings  
Tuesday, October 30, 2018, 9:00 a.m.  
400 R Street  
Hearing Room  
Sacramento, CA 95811

Agenda updated as of 10/26/18, 9:30 a.m.

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

Thomas Alan Shue and Susan Kay Shue, 18010750

Panel Lead: Michael Geary

Panel Members: Jeffrey Margolis

Amanda Vassigh

Appearing for Taxpayer: Thomas Shue, Taxpayer

Susan Shue, Taxpayer

Appearing for Franchise Tax Board: David Kowalczyk, Tax Counsel

Natasha Page, Tax Counsel

Issues: Whether appellants' failure to pay their 2016 state income taxes by the due date was due to reasonable cause and not willful neglect.

Village View LLC, 18011300

Panel Lead: Michael Geary

Panel Members: John Johnson

Grant Thompson

Appearing for Taxpayer: Shea O'Gara, Representative

Appearing for Franchise Tax Board: Parviz Iranpour, Tax Counsel

Marguerite Mosnier, Tax Counsel

Issues: Whether appellant was "doing business" in California, within the meaning of Revenue and Taxation Code section 23101, such that it was required to file a 2014 income tax return in this state;

Whether appellant is entitled to abatement of the delinquent filing penalty because its failure to file a 2014 income tax return was due to reasonable cause and not willful neglect;

Whether appellant is entitled to abatement of the demand penalty because its failure to file a 2014 income tax return in response to FTB's demand was due to reasonable cause and not willful neglect; and,

Whether the filing enforcement fee should be abated.



Jack Atkins and Yvonne Darling-Atkins, 18011449  
Panel Lead: Alberto Rosas  
Panel Members: Jeff Angeja  
Sara Hosey  
Appearing for Taxpayer: Jack Atkins, Taxpayer  
Yvonne Darling-Atkins, Taxpayer  
Kenneth Curry, Representative  
Appearing for Franchise Tax Board: Andy Amara, Tax Counsel  
Natasha Page, Tax Counsel  
Issues: The demand penalty and whether there is reasonable cause for abatement.

### 1:00pm Session

#### Business Tax Appeals Hearings

SRN, Inc., 18011954  
Panel Lead: Alberto Rosas  
Panel Members: Sara Hosey  
Jeff Angeja  
Appearing for Taxpayer: Scott A. Sarran, Representative  
Appearing for Department of  
Tax and Fee Administration: Scott Lambert, Business Taxes Specialist  
Pamela Bergin, Tax Counsel  
Issues: Whether appellant underreported its taxable sales.

The hearing location is accessible to people with disabilities. Please contact Claudia Lopez at (916)206-4772, or email [Claudia.Lopez@ota.ca.gov](mailto: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.