



Agenda

Office of Tax Appeals Hearings
Thursday, December 13, 2018, 10:00 a.m.
Torrance Cultural Arts Center
3330 Civic Center Dr.
Garden Room
Torrance, CA 90503

Agenda updated as of 12/04/18, 11:00 a.m.

Franchise and Income Tax Appeals Hearings

Gina McClure, 18042674

Panel Lead:

Teresa Stanley

Panel Members:

Kenny Gast

Nguyen Dang

Appearing for Taxpayer:

Gina McClure, Taxpayer

Appearing for Franchise Tax Board:

Andy Amara, Tax Counsel

Marguerite Mosnier, Tax Counsel

Issues: Whether appellant has established reasonable cause to abate the notice and demand penalty for taxable year 2015. What effect, if any, does appellant's amended return have on the calculation of the notice and demand penalty.

Christopher Hicks, 18032524

Panel Lead:

Daniel Cho

Panel Members:

Kenny Gast

Linda Cheng

Appearing for Taxpayer:

Christopher Hicks, Taxpayer

Paul W. Ratmond, Attorney

Appearing for Franchise Tax Board:

Mira Patel, Tax Counsel

Marguerite Mosnier, Tax Counsel

Issues: Whether appellant has demonstrated error in FTB's proposed assessment for the 2015 tax year; whether appellant has demonstrated reasonable cause for the abatement of the late-filing penalty; whether appellant has demonstrated reasonable cause for the abatement of the demand penalty; and, whether appellant has demonstrated that the filing enforcement recovery fee can be abated.



State of California
Office of Tax Appeals

Brent M. McMahon and Ramona M. Sears-McMahon, 18011330

Panel Lead: _____ Douglas Bramhall

Panel Members: _____ Teresa Stanley

_____ Linda Cheng

Appearing for Taxpayer: _____ Joseph Wilson, Attorney

Appearing for Franchise Tax Board: _____ Todd Watkins, Tax Counsel

_____ Michael Cornez, Tax Counsel

~~Issues: Whether the Notice of Proposed Assessment for the 2002 tax year was issued timely; Whether appellants have shown that respondent erred in determining that the transactions related to the formation of McMahon Staffing, Inc. (Staffing), an Employee Stock Ownership Plan's reported ownership of Staffing, and the Independent Contractor Agreement between Staffing and Mega RV, Inc. should be disregarded as lacking economic substance; Whether the NEST penalty as provided by R&TC section 19774 is applicable; and, whether the interest-based penalty for a potentially abusive tax shelter as provided by R&TC section 19777 is applicable.~~

The following cases were removed from this agenda:

Walter Parng, 18011288

Taxpayer did not respond to the hearing notice.

Brent M. McMahon and

Taxpayer and agency reached mutual agreement.

Ramona M. Sears-McMahon, 18011330

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.