



**Agenda**

Office of Tax Appeals Hearings  
Friday, January 25, 2019, 10:00 a.m.  
Van Nuys State Office Building  
6150 Van Nuys Blvd.  
Van Nuys, CA 91401

Agenda updated as of 01/09/19, 11:20 a.m.

**Franchise and Income Tax Appeals Hearings**

Ricardo Bircher, 18032403

Panel Lead:

Daniel Cho

Panel Members:

Kenny Gast

Linda Cheng

Appearing for Taxpayer:

Ricardo Bircher, Taxpayer

Appearing for Franchise Tax Board:

Brian Werking, Tax Counsel

Natasha Page, Tax Counsel

Issues: Whether appellant's claim for refund was filed within the statute of limitations for the 2007 tax year.

Marshall Reddick, 18012102

Panel Lead:

Kenny Gast

Panel Members:

Sara Hosey

Jeffrey Margolis

Appearing for Taxpayer:

Marshall Reddick, Taxpayer

Joseph E. Mudd, Attorney

Appearing for Franchise Tax Board:

Chris Haskins, Tax Counsel

Michael Cornez, Tax Counsel

Issues: Whether appellant has satisfied his burden of proving that FTB erroneously reallocated taxable income from Ocean Living, Inc., an S corporation, to appellant because an employee stock ownership plan strategy was a sham and lacked both a nontax business purpose and economic substance for the 2003 through 2006 tax years.

Whether FTB properly imposed the noneconomic substance transaction penalty for the 2003 through 2006 tax years.

Whether FTB properly imposed the interest-based penalty for the 2005 and 2006 tax years.



## Business Tax Appeals Hearings

NBAC Café LLC, 18011948

Panel Lead: \_\_\_\_\_ Jeff Angeja

Panel Members: \_\_\_\_\_ Grant Thompson

\_\_\_\_\_ Nguyen Dang

Appearing for Taxpayer: \_\_\_\_\_ Chip Stassel, Taxpayer

\_\_\_\_\_ Tom Bazacas, Taxpayer

Appearing for Department of

Tax and Fee Administration: \_\_\_\_\_ Joshua Aldrich, Tax Counsel

\_\_\_\_\_ Scott Claremon, Tax Counsel

\_\_\_\_\_ Kevin Hanks, Representative

Issues: Whether appellant is liable, as a successor, for the unpaid tax liabilities of J Ventures Restaurant Group, LLC.

The following cases were removed from this agenda:

Keiko S. Boone, 18011447

Taxpayer requested a postponement

Rigoberto Romanillo and

Taxpayer did not respond to the hearing notice

Alma Romanillo, 18042688

Spotted Fawn, FLP, 18010859

FTB requested this case be deferred

Gregory S. Poole, 18053117

Taxpayer requested a postponement

NBAC Café LLC, 18011948

Taxpayer waived hearing

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.