



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, February 19, 2019, 12:30 p.m.
355 South Grand Avenue
South Tower, 23rd Floor
Los Angeles, CA 90012

Agenda updated as of 02/06/19, 11:25 a.m.

Business Tax Appeals Hearings

Finnish Line Motorsports, Inc., 18063369

Panel Lead:

Nguyen Dang

Panel Members:

Linda Cheng

Kenny Gast

Appearing for Taxpayer:

Kel McIntee, Taxpayer

Vincent W. Davis, Attorney

Appearing for Department of
Tax and Fee Administration:

Scott Lambert, Representative

Robert Tucker, Tax Counsel

Issues: Imposition of the 40-percent penalty described in Revenue and Taxation Code section 6597 for failing to timely remit collected tax reimbursement.

Ruzbehjon, Inc., 18011986, 18012014

Panel Lead:

Michael Geary

Panel Members:

Jeffrey Margolis

Nguyen Dang

Appearing for Taxpayer:

Roozbeh Farahanipour, Taxpayer

Appearing for Department of
Tax and Fee Administration:

Mengjun He, Tax Counsel

Monica Silva, Tax Counsel

Lisa Renati, Hearing Representative

Issues: Is appellant liable for the unpaid tax liabilities of its predecessor; is appellant entitled to relief of interest; and, is appellant's claim for refund barred by the statute of limitations.



State of California Office of Tax Appeals

The following cases were removed from this agenda:

Iliana Garcia, 18011967

Taxpayer withdrew appeal.

Rolando Garcia, 18011968

Taxpayer requested a postponement.

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.