



Agenda

Office of Tax Appeals Hearings
Wednesday, February 20, 2019, 8:00 a.m.
355 South Grand Avenue
South Tower, 23rd Floor
Los Angeles, CA 90012

Agenda updated as of 02/06/19, 11:23 a.m.

Business Tax Appeals Hearings

Coast Waste Management, Inc., 18063386

G.I. Industries, Inc., 18063387

USA Waste Management of California, Inc., 18063388

Valley Garbage and Rubbish Co., Inc., 18063389

Waste Management Collection & Recycling, Inc., 18063390

Waste Management of Alameda County, Inc., 18063391

Waste Management of California, Inc., 18063392

Panel Lead: Jeff Angeja

Panel Members: Michael Geary

Daniel Cho

Appearing for Taxpayer: Marshal Sulayman, Representative

Karri Rozario, Representative

Jeffery Marks, Attorney

Appearing for Department of

Tax and Fee Administration:

Kevin Smith, Tax Counsel

Stephen Smith, Tax Counsel

Damian Armitage, Hearing Representative

Issues: Whether appellants have established that they are entitled to a refund of a portion of the annual flat rate fuel tax, which is imposed pursuant to Revenue and Taxation Code section 8651.7.



Franchise and Income Tax Appeals Hearings

Andrej Maihorn and Angelita Billman Maihorn, 18032523

Panel Lead: Nguyen Dang

Panel Members: Linda Cheng

Daniel Cho

Appearing for Taxpayer: Andrej Maihorn, Taxpayer

Angelita Billman Haihorn, Taxpayer

Appearing for Franchise Tax Board: David Kowalcyk, Tax Counsel

Marguerite Mosnier, Tax Counsel

Issues: Whether appellant has established that abatement of the Revenue and Taxation Code section 19133 (notice and demand) penalty is warranted due to reasonable cause and the absence of willful neglect.

Janelle R. Roberts, 18011256

Panel Lead: Douglas Bramhall

Panel Members: Jeffrey Margolis

Linda Cheng

Appearing for Taxpayer: David Polk, Representative

Renee Thresher, Witness

Appearing for Franchise Tax Board: Andy Amara, Tax Counsel

Marguerite Mosnier, Tax Counsel

Issues: Has appellant established error in FTB's proposed assessment of additional tax for years 2011 and 2013-2015;

Has appellant established any basis for abatement of delinquent filing penalties for tax years 2011 and 2013-2015;

Has appellant established any basis to support abatement of the demand penalties for tax years 2013 and 2014; and

Should the Office of Tax Appeals impose frivolous appeal penalties pursuant to Revenue and Taxation Code section 19174, and if so, in what amount.



Josie R. Macadangdang, 18042865

Panel Lead:

Douglas Bramhall

Panel Members:

Linda Cheng

Jeffrey Margolis

Appearing for Taxpayer:

Josie Macadangdang, Taxpayer

George Clifton, Witness

Appearing for Franchise Tax Board:

Brad Coutinho, Tax Counsel

Marguerite Mosnier, Tax Counsel

Issues: Did appellant qualify for Head of Household filing status.

1:00 p.m. Session

Business Tax Appeals Hearings

Jax Logistics, Inc., 18011926

Panel Lead:

Michael Geary

Panel Members:

Andrew Kwee

Amanda Vassigh

Appearing for Taxpayer:

Manuel A. Almeida, Representative

Appearing for Department of

Tax and Fee Administration:

Mengjun He, Tax Counsel

Scott Claremon, Tax Counsel

Lisa Renati, Representative

Issues: Is appellant entitled to a reduction of the \$2,204,514 measure of use tax allegedly due.

The following cases were removed from this agenda:

Raymond Waiman Yau, 18012001

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.