



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Thursday, February 21, 2019, 8:00 a.m.  
355 South Grand Avenue  
South Tower, 23rd Floor  
Los Angeles, CA 90012

Agenda updated as of 02/12/19, 4:45 p.m.

**Business Tax Appeals Hearings**

Roanja Planning, Inc., 18011858

Panel Lead:

Nguyen Dang

Panel Members:

Sara Hosey

Andrew Kwee

Appearing for Taxpayer:

Dennis L. Perez, Attorney

Appearing for Department of

Tax and Fee Administration:

Scott Lambert, Hearing Representative

Robert Tucker, Tax Counsel

Issues: Imposition of the 25-percent penalty for fraud; imposition of the 40-percent penalty for failure to timely remit collected tax reimbursement; and, relief of the amnesty double fraud and amnesty interest penalty.

Sterilmed, Inc., 18011881

Panel Lead:

Michael Geary

Panel Members:

Linda Cheng

Daniel Cho

Appearing for Taxpayer:

Jacob Bholat, Representative

Appearing for Department of

Tax and Fee Administration:

Mengjun He, Tax Counsel

Scott Claremon, Tax counsel

Lisa Renati, Hearing Representative

Issues: Is appellant entitled to a refund of use tax allegedly paid in error.



## Franchise and Income Tax Appeals Hearings

Walter Parng, 18011288

Panel Lead:

Panel Members:

Nguyen Dang

Kenny Gast

Douglas Bramhall

Appearing for Taxpayer:

Walter Parng, Taxpayer

Appearing for Franchise Tax Board:

Eric Yadao, Tax Counsel

Maria Brosterhous, Tax Counsel

Issues: Whether appellant has established that the Revenue and Taxation Codes section 19131 (late-filing) penalty should be abated due to reasonable cause and the absence of willful neglect.

Brayton Kikumoto Properties, Inc., 18011187

Panel Lead: \_\_\_\_\_ Kenny Gast

Panel Members: \_\_\_\_\_ Linda Cheng

\_\_\_\_\_ Douglas Bramhall

Appearing for Taxpayer: \_\_\_\_\_ John Brayton, Taxpayer

Appearing for Franchise Tax Board: \_\_\_\_\_ Andy Amara, Tax Counsel

\_\_\_\_\_ Maria Brosterhous, Tax Counsel

Issues: ~~For the 2012 and 2013 tax years, has appellant established reasonable cause to abate the late-filing penalty imposed under California Revenue & Taxation Code section 19172; and, for the 2012 and 2013 tax years, was the late payment penalty properly imposed under California Revenue & Taxation Code section 19132, and, if so, has appellant established reasonable cause to abate it.~~



**1:00 p.m. Session**

**Franchise and Income Tax Appeals Hearings**

Joseph Michael, 18010927

Panel Lead:

Panel Members:

Nguyen Dang

Kenny Gast

Sara Hosey

Appearing for Taxpayer:

Joseph Michael, Taxpayer

Paul Rosenkranz, Representative

Sassan Salehipour, Witness

Appearing for Franchise Tax Board:

David Hunter, Tax Counsel

Ciro Immordino, Tax Counsel

Issues: Whether appellant has established that he is entitled to a casualty loss deduction for the 2009 tax year, and if so, in what amount.

The following cases were removed from this agenda:

James H. Nicholas and

Yvonne M. Nicholas, 18010918

Brayton Kikumoto Properties, Inc., 18011187

Taxpayers withdrew hearing request

Taxpayer requested 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](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.