



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.

Web: ota.ca.gov

Sterilmed, Inc., 18011881

Panel Lead: Michael Geary Panel Members: Linda Cheng **Daniel Cho**

Jacob Bholat, Representative

Appearing for Taxpayer: Appearing for Department of

Tax and Fee Administration: Mengjun He, Tax Counsel Scott Claremon, Tax counsel

Lisa Renati, Hearing Representative

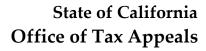
Issues: Is appellant entitled to a refund of use tax allegedly paid in error.

Mail: P.O. Box 989880 West Sacramento, CA 95798-9880

Phone: (916) 492-2635

Location: 400 R Street Sacramento, CA 95811

Fax: (916) 492-2089





Franchise and Income Tax Appeals Hearings

Walter Parng, 18011288

Panel Lead: Nguyen Dang Panel Members: 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:

Appearing for Franchise Tax Board:

Andy Amara, Tax Counsel

Maria Brosterhous, Tax Counsel

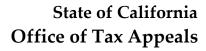
Issues: For the 2012 and 2013 tax years, has appellant established reasonable cause to abate the late-filing penalty imposed under California Revenue & Taxation Code section 19172; and, for the 2012 and 2013 tax years, was the late payment penalty properly imposed under California Revenue & Taxation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

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1:00 p.m. Session

Franchise and Income Tax Appeals Hearings

Joseph Michael, 18010927

Panel Lead: Nguyen Dang Panel Members: 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 Taxpayers withdrew hearing request Brayton Kikumoto Properties, Inc., 18011187 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 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.

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