



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Tuesday, March 19, 2019, 9:00 a.m.  
355 S. Grand Avenue  
23<sup>rd</sup> Floor  
Los Angeles, CA 90071

Agenda updated as of 03/18/19, 11:10 a.m.

**Franchise and Income Tax Appeals Hearings**

Genuine Rose, Inc., 18042850

Panel Lead:

Douglas Bramhall

Panel Members:

Sara Hosey

Nguyen Dang

Appearing for Taxpayer:

Arash Ben Kahen, Attorney

Appearing for Franchise Tax Board:

David Kowalczyk, Tax Counsel

Natasha Page, Tax Counsel

Issues: Whether the amount of the delinquent filing penalty was computed correctly; and, whether appellant has established grounds for the abatement of the delinquent filing penalty.

Farhad Yazdininian, 18032454

Panel Lead:

Douglas Bramhall

Panel Members:

Sara Hosey

Daniel Cho

Appearing for Taxpayer:

Charles Kolstad, Attorney

Daniel Cousineau, Attorney

Appearing for Franchise Tax Board:

Brad Coutinho, Tax Counsel

Marguerite Mosnier, Tax Counsel

Issues: Whether FTB issued its NPA for 2003 within an applicable statute of limitations; and, whether appellant has established grounds to abate the accuracy-related penalty.



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

**Franchise and Income Tax Appeals Hearings**

Salvacion Y. Torre, 18010827

Panel Lead:

Linda Cheng

Panel Members:

Sara Hosey

Douglas Bramhall

Appearing for Taxpayer:

Lili Sitjar, Representative

Appearing for Franchise Tax Board:

Richard Tay, Tax Counsel

David Gemmingen, Tax Counsel

Issues: Whether appellant has demonstrated that pension income should be excluded from her income for the 2011 tax year; and whether appellant is entitled to deduct a loss for the 2014 tax year for the short sale of real property.

**Business Tax Appeals Hearings**

Mohammad Lavaf, 18043000

Panel Lead:

Jeff Angeja

Panel Members:

Linda Cheng

Alberto Rosas

Appearing for Taxpayer:

Mohammad Lavaf, Taxpayer

Appearing for Department of

Tax and Fee Administration:

Pamela Bergin, Tax Counsel

Scott Lambert, Hearing Representative

Lisa Renati, Hearing Representative

Issues: Whether appellant has established that reductions to the measure of unreported taxable sales are warranted; and whether appellant should be relieved of the tax on the basis that he relied on erroneous advice from CDTFA.

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.