



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Wednesday, March 20, 2019, 10:00 a.m.
355 S. Grand Avenue
23rd Floor
Los Angeles, CA 90071

Agenda updated as of 03/19/19, 12:45 p.m.

Franchise and Income Tax Appeals Hearings

~~Brian Ruane, 18053064~~

~~Panel Lead: Grant Thompson~~

~~Panel Members: Jeff Angeja
Jeffrey Margolis~~

~~Appearing for Taxpayer: Thomas Lawrence, Representative~~

~~Appearing for Franchise Tax Board: Brad Coutinho, Tax Counsel~~

~~Marguerite Mosnier, Tax Counsel~~

~~Issue: Whether appellant has shown reasonable cause for the late filing of his 2015 tax return.~~

~~Juan A. Flores and Sandra Y. Marquez, 18042764~~

~~Panel Lead: Grant Thompson~~

~~Panel Members: Douglas Bramhall
Nguyen Dang~~

~~Appearing for Taxpayer: Juan A. Flores, Taxpayer~~

~~Sandra Y. Marquez, Taxpayer~~

~~Appearing for Franchise Tax Board: David Kowalczyk, Tax Counsel~~

~~Natasha Page, Tax Counsel~~

~~Issue: Whether FTB correctly disallowed \$116,340 of a \$117,143 subtraction reported on appellants' California Schedule CA for the 2013 tax year.~~



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Barry H. Hinden and Marilyn K. Hinden, 18011053

Panel Lead: Douglas Bramhall

Panel Members: Grant Thompson
Daniel Cho

Appearing for Taxpayer: Mark Bernsley, Attorney

Appearing for Franchise Tax Board: David Hunter, Tax Counsel
David Gemmingen, Tax Counsel

Issue: Whether appellant may deduct as a loss the difference between the fair market value and adjusted basis of property donated as a charitable contribution.

~~Lucio M. Hernandez and Alma J. Morales, 18010939~~

~~Panel Lead: Kenny Gast~~

~~Panel Members: Daniel Cho
Jeff Angeja~~

~~Appearing for Taxpayer: Ollie Goff, Representative~~

~~Appearing for Franchise Tax Board: Mira Patel, Tax Counsel
Marguerite Mosnier, Tax Counsel~~

~~Issues: Have appellants shown error in FTB's proposed assessments, which are based on information received from the Internal Revenue Service, for the 2006 and 2007 tax years; are appellants liable for the late-filing penalty for the 2006 tax year; and, are appellants liable for the accuracy-related penalty for the 2006 and 2007 tax years.~~

1:00 p.m. Session

Business Tax Appeals Hearings

Ramco Jewelry Corp, 18011902

Panel Lead: Michael Geary

Panel Members: Kenny Gast
Grant Thompson

Appearing for Taxpayer: Patrick E. McGinnis, Attorney

Rautn Cohan, Taxpayer
Aram Yermagyon, Witness

Appearing for Department of

Tax and Fee Administration: Pamela Bergin, Tax Counsel
Scott Lambert, Hearing Representative
Lisa Renati, Hearing Representative

Issues: Whether appellant has met its burden of proof to support additional adjustments for sales for resale; and whether appellant was negligent.



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The following cases were removed from this agenda:

Gregory S. Poole, 18053117	Taxpayer did not respond to the hearing notice
Lucio M. Hernandez and Alma J. Morales, 18010939	Taxpayers withdrew appeal
Brian Ruane, 18053064	Taxpayer waived hearing
Ramco Jewelry Corp, 18011902	Taxpayer requested this case be postponed
Juan A. Flores and Sandra Y. Marquez, 18042761	Taxpayers waived hearing

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.