



Agenda

Office of Tax Appeals Hearings
Tuesday, May 21, 2019, 10:00 a.m.
355 S. Grand Avenue
23rd Floor
Los Angeles, CA 90071

Agenda updated as of 05/15/19, 10:10 a.m

Franchise and Income Tax Appeals Hearings

Kawni Gilroy, 18063273

Panel Lead: ~~Nguyen Dang~~

Panel Members: ~~Alberto Rosas~~

~~Kenny Gast~~

Appearing for Taxpayer: ~~Kawni Gilroy, Taxpayer~~

~~Marc Stevens, Representative~~

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

~~Marguerite Mosnier, Tax Counsel~~

Issues: ~~Whether FTB's proposed assessments for the 2014 and 2015 tax years are reasonable and rational, and if so, whether appellant has established error in those assessments; and, whether the Revenue and Taxation Code section 19133 penalty (demand penalty) for the 2015 tax year was properly imposed.~~

Waram Brooks, 18042558

Panel Lead: Daniel Cho

Panel Members: Nguyen Dang

Alberto Rosas

Appearing for Taxpayer: Waram Brooks, Taxpayer

Appearing for Franchise Tax Board: Joel Smith, Tax Counsel

Marguerite Mosnier, Tax Counsel

Issue: Whether appellant qualifies for the head of household filing status for the 2013 tax year and/or the 2014 tax year.



State of California
Office of Tax Appeals

Brayton Kikumoto Properties, Inc., 18011187

Panel Lead: Kenny Gast
Panel Members: Alberto Rosas
Linda Cheng
Appearing for Taxpayer: John Brayton, Taxpayer
Appearing for Franchise Tax Board: Joel Smith, Tax Counsel
Marguerite Mosnier, 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, 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.

Ranbir Sahni and Rekha Sahni, 18073515

Panel Lead: Sara Hosey
Panel Members: Teresa Stanley
Michael Geary
Appearing for Taxpayer: Richard Suarez, Jr., Representative
Appearing for Franchise Tax Board: Brandon Knoll, Tax Counsel
Michael Cornez, Tax Counsel

Issue: Whether the calculation of appellants' substituted bases in the promissory notes is correct.

The following cases were removed from this agenda:

Theresa C. Roberts, 18053134	Taxpayer requested a postponement
Kawni Gilroy, 18063273	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.