



State of California  
Office of Tax Appeals

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**Agenda**

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

Agenda updated as of 08/13/19, 10:40 a.m.

**Franchise and Income Tax Appeals Hearings**

Eric Grab and Christine Grab, 18011443

Panel Lead:

Kenny Gast

Panel Members:

Linda Cheng

Joshua Lambert

Appearing for Taxpayer:

Christine Grab, Taxpayer

Eric Grab, Taxpayer

Appearing for Franchise Tax Board:

Eric Yadao, Tax Counsel

Cynthia Kent, Tax Counsel

Issues: Whether appellants are liable for the demand penalties imposed for the 2011, 2013, and 2014 tax years; and, whether appellants are liable for the collection cost recovery fee imposed for the 2011 tax year.

Ramon Reynoso, 18010912

Panel Lead:

Richard Tay

Panel Members:

Alberto Rosas

Douglas Bramhall

Appearing for Taxpayer:

Ramon Reynoso, Taxpayer

Appearing for Franchise Tax Board:

Brian Miller, Tax Counsel

Marguerite Mosnier, Tax Counsel

Issues: Does OTA have jurisdiction to hear this appeal; did appellant make a valid mark-to-market election for the 1997, 1998, 1999, 2000, 2001 and 2002 tax years (the "Tax Years in Dispute"); and, has appellant shown that respondent erred in its assessment of the delinquent filing penalty for the Tax Years in Dispute.



## Business Tax Appeals Hearings

Rolando Garcia, 18011968

Panel Lead:

Panel Members:

Appearing for Taxpayer:

Appearing for Department of  
Tax and Fee Administration:

Nguyen Dang

Andrew Kwee

Douglas Bramhall

Rolando Garcia, Taxpayer

Timothy Creyaufmiller, Attorney

Joshua Aldrich, Tax Counsel

Scott Claremon, Tax Counsel

Lisa Renati, Hearing Representative

Issues: Whether CDTFA has established that appellant is personally liable for the unpaid tax liabilities of Caribbean BBQ Islands, Inc. for the period July 14, 2006, through September 30, 2007.

The following cases were removed from this agenda:

Kawni Gilroy, 18063273

Taxpayer withdrew appeal

Mark E. Morgan, 18042774

Taxpayer withdrew appeal

Raymond Waiman Yau, 18012001

Taxpayer waived hearing

Snowflake Factory, LLC, 18053161

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](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.