



State of California  
Office of Tax Appeals

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**Agenda**

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

Agenda updated as of 08/19/19, 10:25 a.m.

**Business Tax Appeals Hearings**

Steve Stanton Arnold, 18043005

Panel Lead:

Jeff Angeja

Panel Members:

Linda Cheng

Richard Tay

Appearing for Taxpayer:

Steve S. Arnold, Taxpayer

Steven J. Duben, Representative

Appearing for Department of  
Tax and Fee Administration:

Chad Bacchus, Tax Counsel

Stephen Smith, Tax Counsel

Lisa Renati, Hearing Representative

Issues: Whether appellant is personally liable under Revenue and Taxation Code section 6829 for the unpaid tax liabilities of Legends Home Furnishings, Inc. (Legends); whether any reduction is warranted to the measure of understated taxable sales; and, whether Legends was negligent.

**Franchise and Income Tax Appeals Hearings**

Michele Cooper, 18011424

Panel Lead:

Teresa Stanley

Panel Members:

Richard Tay

Daniel Cho

Appearing for Taxpayer:

Sahar Bijan, Representative

Appearing for Franchise Tax Board:

Brian Werking, Tax Counsel

Marguerite Mosnier, Tax Counsel

Issues: Has appellant established that the federal determination disallowing \$5,500 of charitable deductions for taxable year 2013 is incorrect; and, whether relief from interest should be abated.



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**Business Tax Appeals Hearings**

Phi Phuong Quach, 18083655

Panel Lead:

Panel Members:

Appearing for Taxpayer:

Appearing for Department of  
Tax and Fee Administration:

Daniel Cho

Nguyen Dang

Richard Tay

Lua Doan, Representative

Hoang H. Nguyen, Representative

Scott Lambert, Hearing Representative

Lisa Renati, Hearing Representative

Dana Flanagan-McBeth, Tax Counsel

Issue: Whether adjustments are warranted to the determined measure of tax.

Katzir's Floor & Home Design, Inc., 18083591

Panel Lead:

Panel Members:

Appearing for Taxpayer:

Appearing for Department of  
Tax and Fee Administration:

Jeff Angeja

Andrew Kwee

Teresa Stanley

Omer Katzir, Taxpayer

Rolando Zito, Representative

Scott Lambert, Hearing Representative

Lisa Renati, Hearing Representative

Stephen Smith, Tax Counsel

Issues: Whether any reduction is warranted to the measure of understated taxable sales; and whether additional relief of interest is warranted.

~~Eric D. McAfee, 18042985~~

~~Panel Lead: \_\_\_\_\_ Kenny Gast~~

~~Panel Members: \_\_\_\_\_ Andrew Kwee~~

~~\_\_\_\_\_ Nguyen Dang~~

~~Appearing for Taxpayer: \_\_\_\_\_ Eric D. McAfee, Taxpayer~~

~~\_\_\_\_\_ Juan Guzman, Representative~~

~~Appearing for Department of~~

~~Tax and Fee Administration: \_\_\_\_\_ Scott Lambert, Hearing Representative~~

~~\_\_\_\_\_ Lisa Renati, Hearing Representative~~

~~\_\_\_\_\_ Stephen Smith, Tax Counsel~~

~~Issue: Whether appellant has established he is entitled to an additional allowance for bad debt losses incurred on repossessed vehicles under California Revenue and Taxation code section 6055.~~



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V.A. Auto Sales, Inc., 18073394

Panel Lead:

Andrew Kwee

Panel Members:

Jeff Angeja

Teresa Stanley

Appearing for Taxpayer:

Eric Sien, Taxpayer

Marc Brandeis, Representative

Appearing for Department of  
Tax and Fee Administration:

Sunny Paley, Tax Counsel

Scott Claremon, Tax Counsel

Lisa Renati, Hearing Representative

Issues: Whether appellant is liable for sales or use tax in connection with the transfer of salvage vehicles; and, whether appellant made a taxable use of salvage vehicles.

The following cases were removed from this agenda:

Karihan Filipino Foods Corporation, 18043013

Taxpayer did not respond to the hearing notice

Spice Thai Cuisine, Inc., 18043010

OTA determined this case needed additional development prior to hearing

Eric D. McAfee, 18042985

Taxpayer 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](mailto:Claudia.Lopez@ota.ca.gov) if you require special assistance.



## State of California Office of Tax Appeals

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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.