



Agenda

Office of Tax Appeals Hearings
Thursday, September 19, 2019, 10:00 a.m.
355 S. Grand Avenue
23rd Floor
Los Angeles, CA 90071

Agenda updated as of 09/18/19, 1:35 p.m.

Franchise and Income Tax Appeals Hearings

~~Scott Mugford, 18042876~~

~~Panel Lead: _____ Andrew Kwee~~

~~Panel Members: _____ Douglas Bramhall~~

~~_____ Richard Tay~~

~~Appearing for Taxpayer: _____ Scott Mugford, Taxpayer~~

~~_____ Ileana Polis, Representative~~

~~Appearing for Franchise Tax Board: _____ Chris Cook, Tax Counsel~~

~~_____ Natasha Page, Tax Counsel~~

~~Issue: Has appellant shown that FTB erred in its assessment of the demand penalty for appellant's 2015 tax year.~~

Jonathan Warycha, 18093806

Panel Lead: Alberto Rosas

Panel Members: Douglas Bramhall

Andrew Kwee

Appearing for Taxpayer: Jonathan Warycha, Taxpayer

Appearing for Franchise Tax Board: Topher Tuttle, Tax Counsel

Maria Brosterhous, Tax Counsel

Issue: Does the statute of limitations bar appellant's 2013 refund claim.



State of California
Office of Tax Appeals

609 N. Hayworth LP, 18093719

Panel Lead: John Johnson
Panel Members: Andrew Kwee
Daniel Cho
Appearing for Taxpayer: Richard Carleto, Representative
John Saunders, Representative
Appearing for Franchise Tax Board: Gi Nam, Tax Counsel
Natasha Page, Tax Counsel

Issue: Whether appellant has shown reasonable cause for the late-filing of its return.

Michael F. Creamer and Mitsuru Creamer, 18010027

Panel Lead: John Johnson
Panel Members: Jeffrey Margolis
Richard Tay
Appearing for Taxpayer: Michael Creamer, Taxpayer
A. Lavar Taylor, Attorney
Appearing for Franchise Tax Board: Gi Nam, Tax Counsel
Maria Brosterhous, Tax Counsel

Issues: Whether appellants have shown error in respondent's determination, which is based on federal adjustments made by the Internal Revenue Service; and, whether the accuracy-related penalty should be reduced or abated.

Paradigm Publishing, Inc., 18042682

CSBT Enterprises, Inc., 18053206

CSBT Corp., 18042961

Panel Lead: Richard Tay
Panel Members: Kenny Gast
Douglas Bramhall
Appearing for Taxpayer: Ivan Misner, Representative
Carolyn Denny, Representative
Sean R. Kenney, Attorney
Appearing for Franchise Tax Board: Mira Patel, Tax Counsel
Maria Brosterhous, Tax Counsel

Issue: Does reasonable cause exist to abate the late payment penalties for appellants' 2014 tax year



State of California Office of Tax Appeals

The following cases were removed from this agenda:

Spotted Fawn, FLP, 18010859	Taxpayer did not respond to the hearing notice
Kamran Benjamin and Farahnaz Benjamin, 18042556	Taxpayer requested a postponement
Scott Mugford, 18042876	Taxpayer withdrew appeal

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.