

<u>Agenda</u>

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

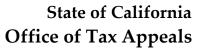
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Scott Mugford, 18042876	
Panel Lead:	Andrew Kwee
Panel Members:	- Douglas Bramhall
	Richard Tay
Appearing for Taxpayer:	Scott Mugford, Taxpayer
	Ileane Polis, Representative
Appearing for Franchise Tax Board:	Chris Cook, Tax Counsel
	Natasha Page, 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	
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Issue: Does the statute of limitations bar appellant's 2013 refund claim.





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
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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



The following cases were removed from this agenda:

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

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.