



Agenda

Office of Tax Appeals Hearings
Monday, October 28, 2019, 10:00 a.m.
Van Nuys State Office Building
6150 Van Nuys Blvd.
Van Nuys, CA 91401

Agenda updated as of 10/14/19, 5:00 p.m.

Franchise and Income Tax Appeals Hearings

Ashraf Ibrahim Abdelkerim, 18011787

Panel Lead:

Linda Cheng

Panel Members:

Richard Tay

Nguyen Dang

Appearing for Taxpayer:

Ileane Polis, Representative

Appearing for Franchise Tax Board:

Meghan McEvilly, Tax Counsel

Maria Brosterhous, Tax Counsel

Issue: Whether appellant has shown reasonable cause for the abatement of the late-filing penalty for the 2014 tax year.

David Lindsey and Loryn Lindsey, 18012098

Panel Lead:

John Johnson

Panel Members:

Richard Tay

Kenny Gast

Appearing for Taxpayer:

Hector C. Perez, Attorney

William K. Shipley, Attorney

Appearing for Franchise Tax Board:

Sonia Woodruff, Tax Counsel

Nancy Parker, Tax Counsel

Issues: Whether appellants are entitled to any adjustments to the gain from the sale of residential property in 2003; whether the late filing penalty for 2003 may be abated; and, whether the accuracy-related penalty for 2003 may be abated.



Business Tax Appeals Hearings

Ramco Jewelry Corp, 18011902

Panel Lead:

Michael Geary

Panel Members:

Kenny Gast

Daniel Cho

Appearing for Taxpayer:

Ramin Cohan, Witness

Jack Yermagyan, Witness

Vipul Shah, Witness

Patrick McGinnis, Attorney

Appearing for Department of
Tax and Fee Administration:

Scott Lambert, Hearing Representative

Lisa Renati, Hearing Representative

Pamela Bergin, Tax Counsel

Issues: Whether appellant is entitled to a reduction of the measure of disallowed claimed nontaxable sales for resale; and, whether appellant was negligent.

1:00p.m. Session

Business Tax Appeals Hearings

Design Home Center, Inc., 18073484

Panel Lead:

Jeff Angeja

Panel Members:

Andrew Kwee

Richard Tay

Appearing for Taxpayer:

Carlos Chait, Representative

Victor Ceballos, Representative

Appearing for Department of
Tax and Fee Administration:

Scott Lambert, Hearing Representative

Lisa Renati, Hearing Representative

Chris Brooks, Tax Counsel

Issues: Whether further adjustments are warranted to the measure of underreported taxable sales; and, whether the understatement was the result of negligence.



**State of California
Office of Tax Appeals**

The following cases were removed from this agenda:

Dylan Shmueli, 18042898	Taxpayer did not respond to the hearing notice
Rigoberto Romanillo and Alma Romanillo, 18042688	Taxpayers withdrew appeal
Kamran Benjamin and Farahnaz Benjamin, 18042556	OTA rescheduled 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 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.