



Agenda

Office of Tax Appeals Hearings
Tuesday, December 17, 2019, 10:00 a.m.
12900 Park Plaza Dr.
Cerritos, CA 90703

Agenda updated as of 12/11/19, 3:35 p.m.

Franchise and Income Tax Appeals Hearings

Moris Benbenist, 18073456

Panel Lead:

Richard Tay

Panel Members:

John Johnson

Jeffrey Margolis

Appearing for Taxpayer:

Moris Benbenist, Taxpayer

C. Thomas Mallos, Representative

Appearing for Franchise Tax Board:

Joel Smith, Tax Counsel

Nancy Parker, Tax Counsel

Issues: Whether reasonable cause exists to abate the late payment penalty; whether appellant is entitled to abatement of the estimated tax penalty; and, whether appellant is entitled to abatement of interest.

Barbara Donahue, 18011785

Panel Lead:

Daniel Cho

Panel Members:

Sara Hosey

Richard Tay

Appearing for Taxpayer:

Barbara Donahue, Taxpayer

Appearing for Franchise Tax Board:

Joel Smith, Tax Counsel

Nancy Parker, Tax Counsel

Issues: Whether appellant has demonstrated error in the proposed assessment; and whether appellant has demonstrated that her failure to file a return for the 2015 taxable year was due to reasonable cause and not willful neglect.



State of California
Office of Tax Appeals

Morris Davis and Judy A. Hunter-Davis, 18063330

Panel Lead: Joshua Lambert

Panel Members: Daniel Cho
John Johnson

Appearing for Taxpayer: Tim A. Tarter, Attorney

Appearing for Franchise Tax Board: Nathan Hall, Tax Counsel
Peter Kwok, Tax Counsel

Issue: Whether appellants are entitled to claim a loss of \$4,250,000 for the 2012 tax year.

Business Tax Appeals Hearings

Geraldine Susan Roberts, 18032513

Panel Lead: Andrew Kwee

Panel Members: Jeff Angeja
Nguyen Dang

Appearing for Taxpayer: Geraldine Susan Roberts, Taxpayer

Appearing for Department of
Tax and Fee Administration: Scott Lambert, Hearing Representative
Lisa Renati, Hearing Representative
Christopher Brooks, Tax Counsel

Issue: Whether any adjustments are warranted to the liability as determined by the Department of Tax and Fee Administration.

Pacific Dining Car, Inc., 18011982

Panel Lead: Nguyen Dang

Panel Members: Linda Cheng
Sara Hosey

Appearing for Taxpayer: Wes Idol, III, Taxpayer

Appearing for Department of
Tax and Fee Administration: Scott Lambert, Hearing Representative
Lisa Renati, Hearing Representative
Christopher Brooks, Tax Counsel

Issues: Whether an additional reduction to unreported taxable sales is warranted; and, whether appellant was negligent.



State of California
Office of Tax Appeals

Image 2000, 18012322

Panel Lead: _____ Andrew Kwee

Panel Members: _____ Nguyen Dang

_____ Kenny Gast

Appearing for Taxpayer: _____ Marty Dakessian, Attorney

_____ Ruben Syslian, Attorney

_____ Lucian Khan, Attorney

Appearing for Department of

Tax and Fee Administration: _____ Jarrett Noble, Tax Counsel

_____ Scott Claremon, Tax Counsel

_____ Lisa Renati, Hearing Representative

Issue: Whether appellant established a basis for relief of all or any portion of its 2012 through 2014 sales and use tax liability within the meaning of Revenue and Taxation Code (R&TC) section 6596.

The following cases were removed from this agenda:

Jorge Soria and Monique Hughes, 19034571 Taxpayers did not respond to the hearing notice.

Rudolph Paul Carmona, 18063322 Taxpayer requested a postponement.

Carmona's Collision Repair, Inc., 18063323

Image 2000, 18012322 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 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.