

<u>Agenda</u>

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.

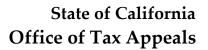
Franchise and Income Tax Appeals Hearings

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.





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: Panel Members:

Appearing for Taxpayer: Appearing for Department of Tax and Fee Administration:

Nguyen Dang Linda Cheng Sara Hosey Wes Idol, III, Taxpayer

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.



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 annellant establish	and a basis for relief of all or any portion of its 2012

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.