

State of California Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings Thursday, December 19, 2019, 10:00 a.m. 12900 Park Plaza Dr. Cerritos, CA 90703

Agenda updated as of 12/06/19, 1:40 p.m.

Franchise and Income Tax Appeals Hearings

Don Newton, 18011717

Panel Lead: Sara Hosey
Panel Members: John Johnson
Kanny Cost

Kenny Gast

Appearing for Taxpayer: Don Newton, Taxpayer

Christopher Engelmann, Representative

Appearing for Franchise Tax Board: Brian Werking, Tax Counsel

Marguerite Mosnier, Tax Counsel

Issue: Whether appellant has demonstrated error in FTB's proposed assessment, which is based on federal adjustments.

Tammy Marie McKee, 18063305

Panel Lead: Amanda Vassigh
Panel Members: Kenny Gast
Sara Hosey

Appearing for Taxpayer: Tammy Marie McKee, Taxpayer

Christopher Engelmann, Representative

Appearing for Franchise Tax Board: Brian Werking, Tax Counsel

Marguerite Mosnier, Tax Counsel

Issues: Whether appellant has shown error in respondent Franchise Tax Board's proposed assessment, which is based on a federal determination; and, whether appellant has demonstrated that the accuracy-related penalty should be abated.

Web: ota.ca.gov

Mail: P.O. Box 989880 West Sacramento, CA 95798-9880

Phone: (916) 492-2635

Location: 400 R Street Sacramento, CA 95811 Fax: (916) 492-2089



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Business Tax Appeals Hearings

Martha A. Silva, 18083529

Panel Lead:

Panel Members:

Linda Cheng

Nguyen Dang

Morth of City Towns

Appearing for Taxpayer: Martha A. Silva, Taxpayer

Jaime F. Tricerri, Representative Terrence J. Moore, Attorney

Appearing for Department of

Tax and Fee Administration: Scott Lambert, Hearing Representative

Lisa Renati, Hearing Representative Dana Flanagan-McBeth, Tax Counsel

Issues: Whether any adjustments are warranted to the determined measure of tax; and,

whether the fraud penalty was properly imposed.

EMA Design Automation, Inc., 18114022

Panel Lead:

Panel Members:

Andrew Kwee

Michael Geary

Appearing for Taxpayer: Paul W. Raymond, Attorney

Appearing for Department of

Tax and Fee Administration: Kevin Smith, Tax Counsel Monica Silva, Tax Counsel

Lisa Renati, Hearing Representative

Issue: Whether appellant is entitled to relief from the liability based on prior audit advice.

Ricardo's on the Beach, Inc., 18063296

Panel Lead: Suzanne Brown
Panel Members: Michael Geary
Nguyen Dang

Gary M. Slavett, Attorney

Appearing for Department of

Appearing for Taxpayer:

Tax and Fee Administration: Sunny Paley, Tax Counsel Monica Silva, Tax Counsel

Lisa Renati, Hearing Representative

Issues: Whether respondent has established by clear and convincing evidence that the 25-percent fraud penalty under Revenue and Taxation Code (R&TC) section 6485 is applicable for the period January 1, 2005, through December 31, 2011; and, whether the Notice of Determination was timely issued pursuant to R&TC section 6487(a) for the

period January 1, 2005, through September 30, 2008.

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The following cases were removed from this agenda:

Joel Navar, 18042970 Taxpayer did not respond to the hearing notice.

Spotted Fawn, FLP, 18010859 During OTA review the FTB conceded the entire

amount at issue.

Sully Green, Inc., 18053172 Taxpayer requested a postponement.

B&L Foods, Inc., 18083593 Taxpayer requested a postponement. Luthra foods, Inc., 18083592

Gloria Rios, 18042892 Parties requested a deferral.

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.

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