



Business Tax Appeals Hearings

Martha A. Silva, 18083529

Panel Lead:

Joshua Lambert

Panel Members:

Linda Cheng

Nguyen Dang

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:

Jeff Angeja

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

Appearing for Taxpayer:

Gary M. Slavett, Attorney

Appearing for Department of
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.



**State of California
Office of Tax Appeals**

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.