



Agenda

Office of Tax Appeals Hearings Thursday, January 23, 2020, 10:00 a.m. 12900 Park Plaza Drive Suite 300 Cerritos, CA 90703

(Agenda updated as of 01/23/20, 8:50 a.m.)

Franchise and Income Tax Appeals Hearings

Brayton Kikumoto Properties, LLC, 18093688

Panel Lead: Daniel Cho
Panel Members: Kenny Gast
Linda Cheng

Appearing for Taxpayer: John Brayton, Taxpayer

Appearing for Franchise Tax Board: Brian Werking, Tax Counsel

Marguerite Mosnier, Tax Counsel

Issue: Whether appellant is entitled to a refund of the annual LLC tax for the 2016 taxable year.

11:00 a.m. Session

Business Tax Appeals Hearings

J.E.P. Enterprises, Inc., 18032425

Panel Lead: Jeff Angeja
Panel Members: Joshua Lambert

Linda Cheng

Appearing for Taxpayer: Juan Guzman, Representative

Appearing for Department of

Tax and Fee Administration: Lisa Renati, Hearing Representative

Kevin Smith, Tax Counsel

Jason Parker, Hearing Representative

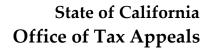
Issues: Whether a reduction is warranted to the measure of underreported taxable sales; and whether CDTFA has provided clear and convincing evidence of fraud.

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

Phone: (916) 492-2635

Web: ota.ca.gov Location: 400 R Street Sacramento, CA 95811

Fax: (916) 492-2089





1:00 p.m. Session

Business Tax Appeals Hearings

Jales A. Mello, 18053158

Panel Lead: Jeff Angeja Panel Members: Teresa Stanley

Michael Geary

Appearing for Taxpayer: Jales Mello, Taxpayer

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

Appearing for Department of

Tax and Fee Administration: Mengjun He, Tax Counsel

Scott Claremon, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether appellant is personally liable under Revenue and Taxation Code, section 6829, for the unpaid tax liabilities of American Custom Coach, Inc.

Jet Source, Inc., 18053102

Panel Lead: Michael Geary
Panel Members: Jeff Angeja
Richard Tay

Appearing for Taxpayer: Janet Pass, Attorney

Appearing for Department of

Tax and Fee Administration: Kevin Smith, Tax Counsel
Steve Smith, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether appellant is entitled to an adjustment to the amount of disallowed claimed credits for sales tax prepaid to fuel distributors.

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



LLC, 18093688

State of California Office of Tax Appeals

The following cases were removed from this agenda:

Alan E. Trotter, 19044712 Taxpayer did not respond to the hearing notice

Ramon Reynoso, 18010912 Taxpayer requested a postponement

Red Vision Systems, Inc., 18124068 Taxpayer requested a postponement

Camino Foods, Inc., 18124037 Taxpayer and CDTFA requested this case be deferred Lawrence Foods, Inc., 18124039

Jet Source, Inc., 18053102 CDTFA requested a postponement

Brayton Kikumoto Properties, Taxpayer requested a postponement

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.

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