



State of California
Office of Tax Appeals

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.



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.



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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, LLC, 18093688	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.