



Agenda

Office of Tax Appeals Hearings
Wednesday, February 19, 2020, 10:00 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 02/11/20, 10:22 a.m.)

Franchise and Income Tax Appeals Hearings

Arnold A. Arenas, 19044660

Panel Lead:

Richard Tay

Panel Members:

Douglas Bramhall

Nguyen Dang

Appearing for Taxpayer:

Arnold A. Arenas

Appearing for Franchise Tax Board:

Desiree Macedo, Tax Counsel

Sonia Woodruff, Tax Counsel

Issue: Whether appellant has shown that FTB erred in disallowing unreimbursed employee expenses deductions for the 2012 tax year.

Enzo Ricciardelli, 19014233

Panel Lead:

Elliott Scott Ewing

Panel Members:

John Johnson

Nguyen Dang

Appearing for Taxpayer:

Scott B. Burkholder, Attorney

David C. Holtz, Attorney

Appearing for Franchise Tax Board:

David Gemmingen, Tax Counsel

Carolyn Kuduk, Tax Counsel

Issue: Whether appellant has shown that he timely identified like-kind replacement property within the 45-day statutory period in order to qualify for non-recognition of gain treatment under Internal Revenue Code section 1031.



Business Tax Appeals Hearings

Bret Patrick Mosher, 19014157

Panel Lead:

Panel Members:

Suzanne Brown

Kenny Gast

Nguyen Dang

Marc Brandeis, Representative

Appearing for Taxpayer:

Appearing for Department of

Tax and Fee Administration:

Amanda Jacobs, Tax Counsel

Stephen Smith, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether appellant is personally liable for the unpaid liabilities of Blue Velvet LLC (Blue Velvet) for the period of July 1, 2006, through December 31, 2009, under Revenue and Taxation Code (R&TC) section 6829. Whether there is reasonable cause to relieve the finality and failure-to-file penalties imposed on Blue Velvet that were included in appellant's liability under R&TC section 6829. Whether adjustments are warranted to the measure of Blue Velvet's sales and use tax liabilities. Whether CDTFA properly applied to Blue Velvet's liability certain payments from the bankruptcy trustee and from the sale of Blue Velvet's liquor license.

The following cases were removed from this agenda:

Kevin C. Young, 18053234

During OTA review the FTB conceded the entire amount at issue.

Ramon Reynoso, 18010912

Taxpayer did not respond to the hearing notice.

Melvyn Krauss and Irene Kraus, 18011166

Taxpayer requested a postponement.

Joel Navar, 18042970

Taxpayer requested a postponement.

Specialized Orthopedic Solutions, Inc.

Taxpayer requested a postponement.

B&L Foods, Inc., 18083593

Taxpayer requested a postponement.

Luthra Foods, Inc., 18083592

Corona Motors, Inc., 19034467

Taxpayer requested a postponement.

Amin Jafari (Corona Motors), 19034469

Amin Jafari (First Auto Center), 19034470

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.