



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, March 17, 2020, 10:00 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703
(Telephonic Hearings)

(Agenda updated as of 03/16/20, 12:30 p.m.)

Franchise and Income Tax Appeals Hearings

~~Lennis P. Burke and Marianne Burke, 19044657~~

~~Panel Lead: _____ Richard Tay~~

~~Panel Members: _____ Andrew Kwee~~

~~_____ Kenny Gast~~

~~Appearing for Taxpayer: _____ Thomas R. Ohlgren, Representative~~

~~_____ Shally Jain, Representative~~

~~Appearing for Franchise Tax Board: _____ Brad Coutinho, Tax Counsel~~

~~_____ Natasha Page, Tax Counsel~~

~~Issue: Whether appellant has shown that FTB erred in assessing the demand penalty for the 2016 tax year.~~

Michael M. Ceroli, 18113968

Panel Lead: _____ Teresa Stanley

Panel Members: _____ Nguyen Dang

_____ Daniel Cho

Appearing for Taxpayer: _____ Michael Ceroli, Taxpayer

_____ Ileana Polis, Representative

Appearing for Franchise Tax Board: _____ Leoangelo Cristobal, Tax Counsel

_____ Maria Brosterhous, Tax Counsel

Issues: Has the statute of limitations expired with respect to payments made for 2010 taxes. If so, should the statute of limitations be tolled based on financial disability of appellant.



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Office of Tax Appeals

Red Vision Systems, Inc., 18124068

Panel Lead: _____ Richard Tay

Panel Members: _____ Kenny Gast

_____ Douglas Bramhall

Appearing for Taxpayer: _____ Stan Tarbell, Taxpayer

_____ Patrick T. Connolly, Taxpayer

Appearing for Franchise Tax Board: _____ Leoangelo Cristobal, Tax Counsel

_____ Maria Brosterhous, Tax Counsel

Issue: Whether appellant has shown that FTB erred in assessing the late payment penalty for the tax year ending September 20, 2016.

1:00p.m. Session

Rondee J. Eagle, 19054734

Panel Lead: _____ Richard Tay

Panel Members: _____ Jeffrey Margolis

_____ Andrew Wong

Appearing for Taxpayer: _____ Rondee Eagle, Taxpayer

_____ Daniel Cunningham, Attorney

Appearing for Franchise Tax Board: _____ Kamalpeet Khaire, Tax Counsel

_____ Natasha Page, Tax Counsel

Issue: Whether appellant has shown that FTB erred in assessing the late payment for the 2017 tax year.

William D. Foote and Elizabeth R. Foote, 18011164

Panel Lead: _____ Douglas Bramhall

Panel Members: _____ Kenny Gast

_____ Jeffrey Margolis

Appearing for Taxpayer: _____ Joseph Mudd, Attorney

Appearing for Franchise Tax Board: _____ Natasha Page, Tax Counsel

_____ Maria Brosterhous, Tax Counsel

Issues: Whether appellants have demonstrated error in FTB's determination of additional tax for 1993, based upon final federal determinations; whether FTB correctly determined that appellants have a California filing obligation for 1994; whether appellants have demonstrated error in FTB's proposed assessment for 1994; and, whether appellants qualify for interest relief for 1992, 1993, or 1994.



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The following cases were removed from this agenda:

Klaus Dieter Buehring and Michelle Buehring, 18032380	Taxpayer requested a postponement.
Morry Waksberg, 18042709	Taxpayer requested a postponement.
Keith S. Jun and Aeyun K. Jun, 19044651	Taxpayer waived hearing.
Lennis P. Burke and Marianne Burke, 19044657	Taxpayer and FTB requested this case be deferred.
Rondee J. Eagle, 19054734	Taxpayer and FTB requested this case be deferred.
Red Vision Systems, Inc., 18124068	Hearing postponed.
William D. Foote and Elizabeth R. Foote, 18011164	Hearing postponed.

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.