



**Agenda**

Office of Tax Appeals Hearings  
Tuesday, April 21, 2020, 10:00 a.m.  
12900 Park Plaza Dr.  
Suite 300  
Cerritos, CA 90703  
(Telephonic Hearings)

(Agenda updated as of 04/20/20, 9:22 a.m.)

**Franchise and Income Tax Appeals Hearings**

~~Brayton Kikumoto Properties, LLC, 18093688~~

Panel Lead: \_\_\_\_\_ Daniel Cho

Panel Members: \_\_\_\_\_ Kenny Gast

\_\_\_\_\_ Alberto Rosas

Appearing for Taxpayer: \_\_\_\_\_ John Brayton, Taxpayer

Appearing for Franchise Tax Board: \_\_\_\_\_ Brian Werking, Tax Counsel

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

~~My Loan Search, Inc., 19085166~~

Panel Lead: \_\_\_\_\_ Richard Tay

Panel Members: \_\_\_\_\_ Kenny Gast

\_\_\_\_\_ Andrew Wong

Appearing for Taxpayer: \_\_\_\_\_ Brett Bowen, Taxpayer

Appearing for Franchise Tax Board: \_\_\_\_\_ Christopher Cook, Tax Counsel

\_\_\_\_\_ Natasha Page, Tax Counsel

Issue: ~~Whether appellant has shown that FTB erred in its proposed assessment of the bad check penalty for the 2018 tax year.~~



**1:00pm Session**

**Business Tax Appeals Hearings**

Hailah S. Eraga, 18124074

Panel Lead:

Joshua Aldrich

Panel Members:

Andrew Wong

Sheriene Ridenour

Appearing for Taxpayer:

Hassen Mohsen, Representative

Appearing for Department of

Tax and Fee Administration:

Lisa Renati, Hearing Representative

Jason Parker, Hearing Representative

Christopher Brooks, Tax Counsel

Issue: Whether appellant has shown that adjustments are warranted to the understatement of reported taxable sales.

The following cases were removed from this agenda:

Joel Navar, 18042970

OTA postponed hearing

Melvyn Krauss and Irene Krauss, 18011166

Taxpayer requested a postponement

Kian Zarrinnam and Shahrzad  
Zarrinnam, 18124035

Taxpayer/FTB requested this case be deferred

Steven Yari and Leah Yari, 18042718

Taxpayer requested a postponement

Theresa C. Roberts, 18053134

Taxpayer requested a postponement

Amy Malin (Balsam)(Appealing Spouse) and  
Michael Wasserman (Non-Appealing Spouse)

Taxpayer requested a postponement

My Loan Search, Inc., 19085166

During OTA review the FTB conceded the entire amount at issue

Brayton Kikumoto Properties, LLC, 18093688

During OTA review the FTB conceded the entire amount at issue

The hearing location is accessible to people with disabilities. Please contact Claudia Lopez at (916)206-4772, or email [Claudia.Lopez@ota.ca.gov](mailto: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.