



Agenda

Office of Tax Appeals Hearings
Thursday, December 17, 2020, 9:00 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703
(Virtual Hearings)

(Agenda updated as of 12/16/20, 12:07 p.m.)

Franchise and Income Tax Appeals Hearings

S. Miller, 19024317

Panel Lead: _____ Alberto Rosas

Panel Members: _____ Tommy Leung

_____ Richard Tay

Appearing for Taxpayer: _____ S. Miller, Taxpayer

_____ Colten Ballinger, Representative

Appearing for Franchise Tax Board: _____ Christopher Tuttle, Tax Counsel

_____ Maria Brosterhous, Tax Counsel

~~Issues: Whether appellant has demonstrated any error in the proposed assessment for appellant's 2016 tax year. Whether appellant has established reasonable cause to support abatement of the delinquent filing penalty and the demand penalty. Whether appellant has established that respondent improperly imposed the filing enforcement fee. Whether appellant has shown that interest should be abated.~~

Business Tax Appeals Hearings

M. Ataya, 18012044

H. Ataya, 18011868

Panel Lead: _____ Keith Long

Panel Members: _____ Andrew Kwee

_____ Natasha Ralston

Appearing for Taxpayers: _____ Gary Kimzey, Representative

Appearing for Department of
Tax and Fee Administration: _____ Kim Wilson, Hearing Representative

_____ Stephen Smith, Tax Counsel

Issues: Whether any reduction to the measures of unreported taxable sales are warranted. Whether respondent has established with clear and convincing evidence that



the understatements were due to fraud or an intent to evade the payment of tax. Whether respondent has established a basis for imposing the 40-percent penalty in H. Ataya's liability.

1:00 p.m. Session

Franchise and Income Tax Appeals Hearings

Art Asylum, 19115434

Panel Lead: Alberto Rosas
Panel Members: Sheriene Ridenour
Joshua Lambert

Appearing for Taxpayer: Roland Biegler, Representative
Appearing for Franchise Tax Board: Christopher Cook, Tax Counsel
Natasha Page, Tax Counsel

Issues: Whether appellant is subject to the annual tax for the 2017 tax year. Whether appellant has demonstrated reasonable cause to abate the late payment penalties for the 2018 tax year. Whether appellant has demonstrated any cause to abate the estimated tax penalty for the 2018 tax year.

Business Tax Appeals Hearings

Bark Em Supplies, LLC, 19064942

Panel Lead: Michael Geary
Panel Members: Teresa Stanley
John Johnson
John Foucher, Attorney

Appearing for Taxpayer:
Appearing for Department of
Tax and Fee Administration: Mariflor Jimenez, Hearing Representative
Jason Parker, Hearing Representative
Christopher Brooks, Tax Counsel

Issue: Whether appellant is entitled to any adjustment to the measure of underreported taxable sales determined by respondent in an audit.

The following cases were removed from this agenda:

Camino Foods, Inc., 18124037	Taxpayer requested a postponement.
Lawrence Foods, Inc., 18124039	Taxpayer requested a postponement.
S. Miller, 19024317	Taxpayer and FTB requested a postponement.



State of California Office of Tax Appeals

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.