



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Tuesday, January 26, 2021, 10:00 a.m.  
Virtual Hearings

(Agenda updated as of 01/08/21, 9:14 a.m.)

**Business Tax Appeals Hearings**

Rude Dog Bar & Grill, Inc., 18011970

Panel Lead:

Joshua Lambert

Panel Members:

Daniel Cho

Andrew Wong

Appearing for Taxpayer:

Tracy Fickett, Representative

Appearing for Department of  
Tax and Fee Administration:

Mariflor Jimenez, Hearing Representative

Jason Parker, Hearing Representative

Christopher Brooks, Tax Counsel

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

Las Playas #10, Inc., 18073485

Panel Lead:

Joshua Aldrich

Panel Members:

Daniel Cho

Andrew Wong

Appearing for Taxpayer:

Linda T. Sung, Attorney

Appearing for Department of  
Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Jason Parker, Hearing Representative

Christopher Brooks, Tax Counsel

Issues: Whether appellant owned the business at issue during the audit period. Whether appellant is liable for the unreported audited taxable sales. Whether a reduction to the measure of tax for unreported taxable sales is warranted.



**1:00 p.m. Session**

**Franchise and Income Tax Appeals Hearing**

O. Cremel and E. Koeppel, 18042625

E. Koeppel, 20076340

Panel Lead:

Cheryl Akin

Panel Members:

Mike Le

Joshua Lambert

Appearing for Taxpayer:

Gregory R. Wilson, Attorney

Appearing for Franchise Tax Board:

Bradley Coutinho, Tax Counsel

Ellen Swain, Tax Counsel

Issues: Whether appellants have established error in FTB's determination that appellant Koeppel's community property interest in the income earned during the 2011 and 2012 tax years from nonqualifying stock options and restricted stock units that were granted to appellant Cremel was California source income. Whether FTB's proposed assessment issued to appellant Koeppel for the 2012 tax year is barred by the statute of limitations. Whether the late-filing penalty was properly imposed with respect to appellant Koeppel's 2012 tax return.

**Business Tax Appeals Hearing**

Polani Financials & Investments Corp., 19085140

Panel Lead:

Joshua Aldrich

Panel Members:

Teresa Stanley

Andrea Long

Appearing for Taxpayer:

Mo Polani, Taxpayer

Appearing for Department of

Tax and Fee Administration:

Jarrett Noble, Tax Counsel

Monica Silva, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether any reduction to the amount of unreported taxable sales computed in the reaudit is warranted. Whether appellant was negligent.

The hearing location is accessible to people with disabilities. Please contact Mike Singh at (916)216-0097, or email [Mike.Singh@ota.ca.gov](mailto:Mike.Singh@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.