



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, May 25, 2021, 10:00 a.m.
Virtual Hearings

(Agenda updated as of 05/17/21, 1:15 p.m.)

Franchise and Income Tax Appeals Hearing

Patient Comfort Services L.L.C., 19044621

Panel Lead: Joshua Lambert

Panel Members: Tommy Leung
Elliott Scott Ewing

Appearing for Taxpayer: Robert C. Mack, Jr., Representative

Appearing for Franchise Tax Board: Grace Power, Tax Counsel
Nancy Parker, Tax Counsel

Issues: Whether appellant has a filing requirement and an obligation to pay tax for the 2016 tax year; whether appellant has established reasonable cause for the untimely response to respondent's Demand for Tax Return such that the notice and demand penalty may be abated; and whether interest may be abated.

Business Tax Appeals Hearing

Five Five Associates, LLC, 18083612

Panel Lead: Suzanne Brown

Panel Members: Sheriene Ridenour
Andrew Wong

Appearing for Taxpayer: Warren Nemiroff, Attorney

Appearing for Department of
Tax and Fee Administration: Randy Suazo, Hearing Representative
Kevin Smith, Tax Counsel
Jason Parker, Hearing Representative

Issue: Whether any adjustments to the liability are warranted for the period at issue: November 27, 2012, through April 30, 2014.



1:00pm Session

Business Tax Appeals Hearing

Corona Auto Mix, Inc., 20066267

Panel Lead:

Daniel Cho

Panel Members:

Andrew Wong

Natasha Ralston

Appearing for Taxpayer:

Shawn Zali, Representative

A. Salnan, Witness

Appearing for Department of
Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether any adjustments are warranted to the determined measure of tax.

The following case was removed from this agenda:

K. Brennan, 20086455

Taxpayer withdrew appeal.

The hearing location is accessible to people with disabilities. Please contact Mike Singh at (916)216-0097, or email 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.