



Agenda

Office of Tax Appeals Hearings Wednesday, July 28, 2021, 10:00 a.m. Virtual Hearings

(Agenda updated as of 07/28/21, 8:36 a.m.)

Business Tax Appeals Hearing

R. Cusimano and D. Cusimano, 19064891

Panel Lead: Michael Geary
Panel Members: Suzanne Brown

Keith Long

Appearing for Taxpayer: D. Cusimano, Taxpayer

Appearing for Department of

Tax and Fee Administration: Ravinder Sharma, Hearing Representative

Jason Parker, Hearing Representative

Christopher Brooks, Tax Counsel

Issues: Whether respondent issued the Notice of Determination to the correct taxpayer; are appellants entitled to a reduction to the measure of audited unreported taxable sales; and, did respondent correctly impose a negligence penalty.

Franchise and Income Tax Appeals Hearing

J. O'Neill, 19115444

Panel Lead:

Panel Members:

John Johnson

Tommy Leung

Appearing for Taxpayer:

Appearing for Franchise Tax Board:

Eric Brown, Tax Counsel

Maria Brosterhous, Tax Counsel

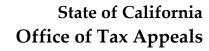
Issues: Whether appellant has met his burden to establish error in FTB's proposed assessment of additional tax for 2014, or the federal adjustments upon which it is based; and, whether a penalty for instituting and maintaining a proceeding based upon a frivolous or groundless position should be imposed on appellant pursuant to Revenue and Taxation Code section 19714.

Web: ota.ca.gov

Mail: P.O. Box 989880 West Sacramento, CA 95798-9880

Phone: (916) 492-2635

Location: 400 R Street Sacramento, CA 95811 Fax: (916) 492-2089





1:00 p.m. Session

Franchise and Income Tax Appeals Hearing

F.A.R. Investments, Inc., 19125618 Arciero & Sons, Inc., 19125619

Panel Lead: Joshua Lambert
Panel Members: Cheryl Akin

Mike Le

Appearing for Taxpayer: Edward I. Kaplan, Attorney

Barry L. Guterman, Attorney Rudolph F. Silva, Witness Frank Arciero, Jr., Witness

Appearing for Franchise Tax Board: Carolyn S. Kuduk, Tax Counsel

Marguerite Mosnier, Tax Counsel

Issues: Whether appellants have shown error in FTB's determination denying appellants' claimed deferral of gain from a like-kind exchange under IRC section 1031; and, whether gain from the sale of the property should be attributed to Arciero Wine Group, LLC pursuant to an assignment of income theory.

The following cases were removed from this agenda:

R. Cusimano and D. Cusimano, 19064891 Taxpayers waived hearing.

J. O'Neill, 19115444 Taxpayer requested a postponement.

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.

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