

State of California Office of Tax Appeals

<u>Agenda</u>

Office of Tax Appeals Hearings Tuesday, September 28 2021, 9:30 a.m. Virtual Hearings

(Agenda updated as of 09/14/21, 10:20 a.m.)

Franchise and Income Tax Appeals Hearing

R. Brewer and M. Brewer, 20076413

Panel Lead: Cheryl Akin Panel Members: Sara Hosey

Elliott Scott Ewing

Appearing for Taxpayer: Stewart Farber, Representative Appearing for Franchise Tax Board: David Muradyan, Tax Counsel

Nancy Parker, Tax Counsel

Issues: Whether the late-payment penalty under Revenue and Tax Code 19132 was properly imposed; and if so, whether appellants have established reasonable cause for the late payment such that the penalty should be abated.

Business Tax Appeals Hearing

Emiliano's Restaurant, Inc., 20036004

Panel Lead: Daniel Cho
Panel Members: Keith Long
Pichard To

Richard Tay

Appearing for Taxpayer: Carlos Chait, Representative

R. Gomez, Witness J. Davila, Witness

Appearing for Department of

Tax and Fee Administration: Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Tax Counsel

Jason Parker, Hearing Representative

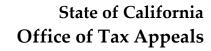
Issue: Whether further adjustments are warranted to the determined measure of tax.

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

Phone: (916) 492-2635

Web: ota.ca.gov Location: 400 R Street Sacramento, CA 95811

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1:00 pm Session

Franchise and Income Tax Appeals Hearing

D. Gottlieb and S. Gottlieb, 20056185

Panel Lead:

Panel Members:

Cheryl Akin
Joshua Aldrich

Appearing for Taxpayer: Philip Panitz, Attorney
Appearing for Franchise Tax Board: Brian Miller, Tax Counsel

Issue: Whether appellants are entitled to deduct their gallery's losses from their gross

income for any of the tax years at issue.

The following cases were removed from this agenda:

C. Baker, 18083682 Taxpayer did not respond to the hearing notice.

P. lacontino and J. Stanich, 18113988 Taxpayers requested 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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