



State of California  
Office of Tax Appeals

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**Agenda**

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  
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.



**1:00 pm Session**

**Franchise and Income Tax Appeals Hearing**

D. Gottlieb and S. Gottlieb, 20056185

Panel Lead: John Johnson

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. Iacinto 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](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.