



Agenda

Office of Tax Appeals Hearings
Thursday, December 16, 2021, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 12/02/21, 8:44 a.m.)

Franchise and Income Tax Appeals Hearing

B. Wu and T. Tran, 19125538

Panel Lead:

Natasha Ralston

Panel Members:

Sara Hosey

Amanda Vassigh

Appearing for Taxpayer:

B. Wu, Taxpayer

Michael Lim, Representative

Appearing for Franchise Tax Board:

Ellen Swain, Tax Counsel

Bradley Coutinho, Tax Counsel

Issue: Whether appellants have established reasonable cause to abate the late-filing penalty.

Business Tax Appeals Hearing

V G Entertainment, Inc., 21037335

Panel Lead:

Joshua Aldrich

Panel Members:

Suzanne Brown

Michael Geary

Appearing for Taxpayer:

Michael Aparicio, Representative

Ruben Rosas, Representative

Appearing for Department of
Tax and Fee Administration:

Randy Suazo, Hearing Representative

Chad Bacchus, Tax Counsel

Jason Parker, Hearing Representative

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



1:00pm session

Business Tax Appeals Hearing

Design Home Center, Inc., 20066251

Panel Lead:

Keith Long

Panel Members:

Suzanne Brown

Joshua Aldrich

Appearing for Taxpayer:

Victor Ceballos, Representative

Carlos Chait, Representative

Appearing for Department of
Tax and Fee Administration:

Randy Suazo, Hearing Representative

Christopher Brooks, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether any adjustments to the amount of unreported taxable sales are warranted and whether the understatement was the result of negligence.

~~Franchise and Income Tax Appeals Hearing~~

~~R. Brahinsky, 18093740~~

~~Panel Lead:~~

~~Sara Hosey~~

~~Panel Members:~~

~~Amanda Vassigh~~

~~Joshua Lambert~~

~~Appearing for Taxpayer:~~

~~Nikki McLaughlin~~

~~Appearing for Franchise Tax Board:~~

~~Bradley Coutinho, Tax Counsel~~

~~Issues: Whether appellant has shown that the Franchise Tax Board erred when denying appellant full innocent spouse relief under R&TC section 18533(f); whether appellant has shown she is entitled to relief as an innocent spouse from joint liability under R&TC section 19006(b); and, whether appellant has shown she is entitled to relief as an innocent spouse from joint liability under R&TC section 19006(c).~~

The following case was removed from this agenda:

R. Brahinsky, 18093740

Taxpayer requested a postponement.



State of California Office of Tax Appeals

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.