

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

Ellen Swain, Tax Counsel Appearing for Franchise Tax Board:

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

Michael Aparicio, Representative Appearing for Taxpayer:

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

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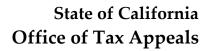
understatement of reported taxable sales.

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





1:00pm 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).

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The following case was removed from this agenda:

R. Brahinsky, 18093740 Taxpayer requested a postponement.

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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.

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