



Agenda

Office of Tax Appeals Hearings
Wednesday, August 17, 2022, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 08/08/22, 11:11 a.m.)

Business Tax Appeals Hearings

Moveel Fuel, LLC, 18011872

Panel Lead:

Andrew Kwee

Panel Members:

Sheriene Ridenour

Daniel Cho

Appearing for Taxpayer:

Haig Keledjian, Attorney

Appearing for Department of

Tax and Fee Administration:

Randy Suazo, Hearing Representative

Kevin Smith, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether the liability as determined by CDTFA is overstated; whether an allowance is warranted in connection with a disallowed Sales and Use Tax Return, Schedule G, credit for sales tax prepaid to fuel suppliers; whether OTA has jurisdiction to order an adjustment for overpayments on appellant's SG account; and, whether appellant is entitled to a bad debt deduction for prepaid sales tax accounts found worthless and charged off for income tax purposes.

Marco Craftmasters, Inc., 18043011

Panel Lead:

Michael Geary

Panel Members:

Andrew Kwee

Richard Tay

Appearing for Taxpayer:

Nedeen Nasser, Attorney

Appearing for Department of

Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Chad Bacchus, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether appellant is entitled to a reduction to the measure of unreported taxable sales; whether appellant is entitled to a reduction to the measure of disallowed claimed sales for resale; and, whether respondent correctly impose the negligence penalty.



1:00 p.m. Session

Franchise and Income Tax Appeals Hearings

L. Paxton, 21108752

Panel: Kenny Gast
Appearing for Taxpayer: L. Paxton, Taxpayer
Appearing for Franchise Tax Board: Eric Brown, Tax Counsel
Eric Yadao, Tax Counsel

Issue: Whether appellant has established reasonable cause to abate the mandatory electronic payment penalty for the 2019 or 2020 tax year.

E. Brotherton, 19044661

Panel Lead: Mike Le
Panel Members: Asaf Kletter
John Johnson
Appearing for Taxpayer: E. Brotherton, Taxpayer
Appearing for Franchise Tax Board: Eric Yadao, Tax Counsel

Issues: Whether appellant demonstrated error in respondent's proposed assessment of additional tax; whether respondent properly imposed the late-filing penalty; and, whether respondent properly imposed the demand penalty.

The following cases were removed from this agenda:

Rick's Patio, Inc., 20096679	Taxpayer requested a postponement.
M. Waksberg, 18042709	Taxpayer requested a postponement.
M. Krauss and I. Krauss, 18011166	Taxpayers requested a postponement.
A. Cappello and L. Cappello, 20116892	Taxpayers requested a postponement.
D. Brown (Harrison), 19125616	During OTA review the FTB conceded the entire amount at issue.

The hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email Nia.Vaughan@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.