



Agenda

Office of Tax Appeals Hearings
Thursday, March 23, 2023, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 03/09/23, 1:00 p.m.)

Business Tax Appeals Hearing

Swissport Lounge, LLC, 22019463

Panel Lead:

Andrew Kwee

Panel Members:

Joshua Aldrich

Keith Long

Appearing for Taxpayer:

Paul Raymond, Attorney

Appearing for Department of

Tax and Fee Administration:

Amanda Jacobs, Tax Counsel

Jarrett Noble, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether adjustments are warranted to the measure of unreported taxable alcohol sales and whether adjustments are warranted to the measure of unreported taxable sales included in reimbursed entry sales.

1:00 p.m. Session

Franchise and Income Tax Appeals Hearings

B. Concannon and C. Concannon, 22039982

Panel Lead:

Michael Geary

Panel Members:

Joshua Aldrich

Teresa Stanley

Appearing for Taxpayer:

B. Concannon, Taxpayer

Katherine Gan, Representative

Appearing for Franchise Tax Board:

Eric Brown, Tax Counsel

Eric Yadao, Tax Counsel

Issue: Whether the penalty imposed on appellants under Revenue and Taxation Code section 19011.5 (for failing to pay taxes electronically) should be abated.



State of California
Office of Tax Appeals

M. Manuel and N. Manuel, 21068047

Panel Lead:

Ovsep Akopchikyan

Panel Members:

Amanda Vassigh

Sheriene Ridenour

Appearing for Taxpayer:

M. Manuel, Taxpayer

Anastasia Martyanova, Representative

Appearing for Franchise Tax Board: Topher Tuttle, Tax Counsel

Issue: Whether there is reasonable cause to abate the late payment penalty for the 2019 tax year.

Business Tax Appeals Hearings

Smoke Outlet, Inc., 22029618

Panel Lead:

Teresa Stanley

Panel Members:

Joshua Aldrich

Sara Hosey

Appearing for Taxpayer:

Sadie Saleh, Representative

Appearing for Department of
Tax and Fee Administration:

Sunny Paley, Tax Counsel

Steve Smith, Tax Counsel

Kim Wilson, Hearing Representative

Issues: Whether the five-day suspension of appellant's cigarette and tobacco products license properly imposed and if so, should the suspension be further reduced.

The following cases were removed from this agenda:

B. Gallo, 22019460

Taxpayer did not respond to the hearing notice.

M. France, 21119161

Taxpayer did not respond to the hearing notice.

D. Sawle, 21108902

During OTA review the FTB conceded to 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.