



Agenda

Office of Tax Appeals Hearings
Wednesday, March 28, 2018, 9:00 a.m.
Office of Administrative Law Building
15350 Sherman Way, Suite 300
Van Nuys, CA 91406

Agenda updated as of 03/21/18, 10:10 a.m.

Corporate Franchise and Personal Income Tax Appeals Hearings

Estate of Barbara D. Gillespie, 18011018

Panel Lead: Neil Robinson

Panel Members: Sara Hosey
Douglas Bramhall

Appearing for Appellant: Mary Gillespie, Representative

Appearing for Franchise Tax Board: Brad Coutinho, Tax Counsel
Natasha Page, Tax Counsel

Issues: Is the claim for refund filed by the Estate of Barbara D. Gillespie for the 2005 and 2006 tax years barred by the statute of limitations.

~~Todd Pike, 18011239 (Case Continued on Order Granting Parties' Motion)~~

~~Panel Lead: Sara Hosey~~

~~Panel Members: Linda Cheng
Douglas Bramhall~~

~~Appearing for Appellant: Todd Pike, Taxpayer
Kevin Yamashiro, Representative~~

~~Appearing for Franchise Tax Board: Brad Coutinho, Tax Counsel
Marguerite Mosnier, Tax Counsel~~

~~Issues: The issues in this appeal are: (1) whether taxpayer has shown error in the FTB's assessment, which is based upon an IRS determination; and (2) whether taxpayer is liable for the failure to file penalty.~~



State of California
Office of Tax Appeals

Denice Stenson, 18011441

Panel Lead:

Panel Members:

Linda Cheng

Sara Hosey

Douglas Bramhall

Appearing for Appellant:

Andrew Forgy, Representative

Appearing for Franchise Tax Board:

Mira Patel, Tax Counsel

Maria Brosterhous, Tax Counsel

Issues: The issues in this appeal are: (1) whether an early distribution penalty was properly assessed on the distribution of \$30,767 from a qualified retirement plan, and (2) whether appellant has shown reasonable cause for failing to timely file her 2011 tax return.

The hearing location is accessible to people with disabilities. Please contact Liz Asselin at (916)215-8662, or email Elizabeth.Asselin@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.