



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, June 19, 2018, 9:00 a.m.
355 South Grand Avenue*
South Tower, 23rd Floor
Los Angeles, CA 90012

Agenda updated as of 06/08/18, 5:00 p.m.

Corporate Franchise and Personal Income Tax Appeals Hearings

Mark Morgan, 18011045

Panel Lead:

Linda Cheng

Panel Members:

Daniel Cho

Michael Geary

Appearing for Taxpayer:

Mark Morgan, Taxpayer

Appearing for Franchise Tax Board:

Gi Nam, Tax Counsel

Marguerite Mosnier, Tax Counsel

Issues: The issues in this appeal are: 1) whether appellant has shown error in FTB's proposed assessment; 2) whether appellant has shown reasonable cause for the abatement of the delinquent filing and demand penalties; 3) whether the filing enforcement fee was properly imposed; and 4) whether a frivolous appeal penalty should be imposed.

The hearing location is accessible to people with disabilities. Please contact Heather Mayhew at (916)206-5628, or email Heather.Mayhew@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.

**Location Information: Parking is available on site at an hourly rate. Parking entrance is located on 330 S. Hope Street, behind the building. Attendees need to check in with the security desk upon arrival.*