



Agenda

Office of Tax Appeals Hearings
Tuesday, June 26, 2018, 9:00 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

Agenda updated as of 06/20/18, 11:00 a.m.

Corporate Franchise and Personal Income Tax Appeals Hearings

Anthony Ottlinger, 18011758

Panel Lead:

Grant Thompson

Panel Members:

Sara Hosey

Michael Geary

Appearing for Taxpayer:

Anthony Ottlinger, Taxpayer

Appearing for Franchise Tax Board:

Samantha Nguyen, Tax Counsel

Natasha Page, Tax Counsel

Issues: Whether appellant has shown error in FTB's assessment of additional tax, a late filing penalty, and interest.

1:00 p.m. Office of Tax Appeals Hearings convene

Gregory B. Downing, 18011282, 18011284

Panel Lead:

Teresa Stanley

Panel Members:

John Johnson

Sara Hosey

Appearing for Taxpayer:

Gregory Downing, Taxpayer

Appearing for Franchise Tax Board:

Brad Coutinho, Tax Counsel

Natasha Page, Tax Counsel

Issues: The issues in this appeal are whether appellant has shown that the Franchise Tax Board erred in assessing additional tax for tax years 2011 and 2013, based on distributions included on Forms 1099-R; whether appellant has shown reasonable cause to abate delinquent filing penalties for tax years 2011 and 2013; whether appellant has shown reasonable cause to abate a demand penalty for tax year 2013; and, whether appellant is entitled to abatement of a filing enforcement fee imposed for tax year 2013.



State of California
Office of Tax Appeals

Mt. Whitney Farms, LLC, 18010712

Panel Lead: Michael Geary
Panel Members: Jeff Angeja
Jeffrey Margolis
Appearing for Taxpayer: Warren Felger, Attorney
Appearing for Franchise Tax Board: Brian Werking, Tax Counsel
Natasha Page, Tax Counsel

Issues: The issues in this appeal are whether appellant timely filled its tax return for the 2013 tax year; and, if it did not, whether appellant's failure to timely file the return was due to reasonable cause and not to willful neglect.

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 descriptions are 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.