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STATE OF CALIFORNIA
OFFICE OF TAX APPEALS
400 R STREET
SACRAMENTO, CALIFORNIA

REPORTER'S TRANSCRIPT
JUNE 26, 2018
CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARING
APPEAL OF
GREGORY B. DOWNING
18011282, 12011284
AGAINST PROPOSED ASSESSMENT OF
ADDITIONAL INCOME TAX

Reported by: Kathleen Skidgel
CSR No. 9039

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P R E S E N T

Panel Lead: Teresa Stanley
Administrative Law Judge

Panel Members: John Johnson
Administrative Law Judge

Sara Hosey
Administrative Law Judge

Office of Tax
Appeals Staff: Dana Holmes
Ombudsperson

Appearing for Taxpayer: (No appearance)

Appearing for
Franchise Tax Board: Brad Coutinho
Tax Counsel

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1 400 R STREET, HEARING ROOM

2 SACRAMENTO, CALIFORNIA

3 JUNE 26, 2018

4 ---oOo---

5 JUDGE STANLEY: We are going to go on the
6 record in this case from the outset here. This is
7 the appeal of Gregory Downing. I should say appeals
8 of Gregory Downing. Case numbers 18011282 for tax
9 year 2011 and 18011284 for tax year 2013. The cases
10 were consolidated on May 4th, 2016.

11 The date is Tuesday, June 26 at 1:00 p.m.
12 And the location is here in Sacramento,
13 California.

14 I'll go through and just do my few
15 preliminary things. I'm the lead ALJ on this case,
16 the lead Administrative Law Judge, Teresa Stanley,
17 and to my right is Judge Sara Hosey and to my left
18 is Judge John Johnson.

19 I'm going to ask the parties who are
20 present to state their appearances for the record.

21 MR. COUTINHO: Brian Coutinho for the
22 Franchise Tax Board.

23 JUDGE STANLEY: Okay. And I will note that
24 there is no appearance by the appellant Gregory
25 Downing. And Mr. Coutinho, you received a copy of
26 his letter that he sent this morning?

27 MR. COUTINHO: I did.

28 JUDGE STANLEY: Okay. And in that letter,

1 for the record, he indicated he would not be
2 appearing today.

3 So what we are going to do is to admit the
4 exhibits. And, Mr. Coutinho, you have a copy of the
5 exhibits?

6 MR. COUTINHO: Yes, I do.

7 JUDGE STANLEY: Okay. And do you have any
8 objection to Appellant's 1 through 4 or Respondent's
9 A through J?

10 MR. COUTINHO: I do not. I just want to
11 note the way we listed the exhibits in our brief
12 are, for the second case, A through E, but I don't
13 think it makes a difference.

14 JUDGE STANLEY: Okay. Well, we've got
15 these organized in this way in our file. So if it's
16 okay with you, if you don't object to any of them,
17 I'll just use this numbering.

18 MR. COUTINHO: We don't object to that.

19 JUDGE STANLEY: Okay. So then we'll admit
20 Appellant's Exhibits 1 through 4 in their entirety
21 and Respondent's A through J. Plus we'll admit to
22 the record the index page that's on the front so
23 that we all know which exhibits we're talking about.

24 And given that appellant has declined to
25 appear today, we're going to go ahead and close the
26 record and we will issue a decision based on the
27 written record in this case and send appellant a
28 copy of that decision.

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That's it for this case. Thank you.
MR. COUTINHO: Thank you.
(The proceedings concluded at 1:03 p.m.)

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REPORTER'S CERTIFICATE

State of California)
) ss
County of Sacramento)

I, Kathleen Skidgel, Hearing Reporter for
the California State Office of Tax Appeals certify
that on June 26, 2018 I recorded verbatim, in
shorthand, to the best of my ability, the
proceedings in the above-entitled hearing; that I
transcribed the shorthand writing into typewriting;
and that the preceding pages 1 through 5 constitute
a complete and accurate transcription of the
shorthand writing.

Dated: July 5, 2018



KATHLEEN SKIDGEL, CSR #9039-----

Hearing Reporter