



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, September 25, 2018, 9:00 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

Agenda updated as of 09/20/18, 2:00 p.m.

Corporate Franchise and Personal Income Tax Appeals Hearings

Thi Bridge, LLC, 18011293

Panel Lead:

Alberto Rosas

Panel Members:

Teresa Stanley

Jeffrey Margolis

Appearing for Taxpayer:

Frank R. Pope, Representative

Appearing for Franchise Tax Board:

Samantha Nguyen, Tax Counsel

Cynthia Kent, Tax Counsel

Issues: Whether appellant filed its 2012 LLC tax return timely; and in the event appellant did not file timely, whether the failure to file timely was due to reasonable cause.

Keith J. Ponthieux, 18011126

Panel Lead:

Andrew Kwee

Panel Members:

Sara Hosey

Grant Thompson

Appearing for Taxpayer:

Keith Ponthieux, Taxpayer

Appearing for Franchise Tax Board:

Andy Amara, Tax Counsel

Cynthia Kent, Tax Counsel

Issues: Whether appellant established error in FTB's proposed tax assessments for 2013 and 2014, which estimated income pursuant to Section 19087;

Whether the filing enforcement cost recovery fee, late-filing penalties, and demand penalty were properly imposed; and,

Whether OTA should impose a frivolous appeal penalty.



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1:00 p.m. Session

~~John K. McCoy and Jeanann McCoy, 18011442 (Hearing Cancelled)~~

~~Panel Lead: _____ Sara Hosey~~

~~Panel Members: _____ Kenny Gast~~

~~_____ John Johnson~~

~~Appearing for Taxpayer: _____ John K. McCoy, Taxpayer~~

~~_____ Carlos Robles, Representative~~

~~Appearing for Franchise Tax Board: _____ Mira Patel, Tax Counsel~~

~~_____ Marguerite Mosnier, Tax Counsel~~

~~Issues: Whether appellant has shown that FTB improperly proposed additional tax based on federal determination for the 2010 tax year.~~

The hearing location is accessible to people with disabilities. Please contact Claudia Lopez at (916)206-4772, or email Claudia.Lopez@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.