



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, December 11, 2018, 10:00 a.m.
6150 Van Nuys Blvd.
Auditorium
Van Nuys, CA 91401

Agenda updated as of 12/10/18, 4:45 p.m.

Corporate Franchise and Personal Income Tax Appeals Hearings

Sayeh A. Roberts, 18010803

Panel Lead: _____ Douglas Bramhall

Panel Members: _____ Jeffrey Margolis

_____ Daniel Cho

Appearing for Taxpayer: _____ Sayeh Roberts, Taxpayer

Appearing for Franchise Tax Board: _____ Joel Smith, Tax Counsel

_____ Natasha Page, Tax Counsel

~~Issue: Has appellant shown that FTB made an error in the proposed assessment, based upon income adjustments, for tax year 2013.~~

Shaun M. Stewart and Susan Stewart, 18042699

Panel Lead: _____ Nguyen Dang

Panel Members: _____ Kenny Gast

_____ Douglas Bramhall

Appearing for Taxpayer: _____ Dave Bowman, Representative

Appearing for Franchise Tax Board: _____ Joel Smith, Tax Counsel

_____ Natasha Page, Tax Counsel

~~Issues: Whether appellants have established that the underpayment of estimated tax penalty should be abated due to unusual circumstances such that imposition of the penalty would be against equity and good conscience.~~



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Dennis McCoy and Karin McCoy, 18011435

Panel Lead:

Daniel Cho

Panel Members:

Linda Cheng

Nguyen Dang

Appearing for Taxpayer:

Dale Hanger, Representative

Appearing for Franchise Tax Board:

Mira Patel, Tax Counsel

Natasha Page, Tax Counsel

Issues: Whether appellants have established reasonable cause to abate the late-filing penalty for the 2015 tax year; and whether appellants have demonstrated that the underpayment of estimated tax penalty can be abated

The following cases were removed from this agenda:

Edward J. Brown, Jr. and Deborah A. Brown, 18010787

Taxpayer and FTB requested these cases be deferred.

John M. Word and Dawn E. Word, 18010789

Shaun M. Stewart and Susan Stewart, 18042699

Taxpayer withdrew request for oral hearing.

Sayeh A. Roberts, 18010803

Taxpayer withdrew appeal.

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.