



**Agenda**

Office of Tax Appeals Hearings  
Wednesday, December 12, 2018, 10:00 a.m.  
Torrance Cultural Arts Center  
3330 Civic Center Dr.  
Garden Room  
Torrance, CA 90503

Agenda updated as of 12/06/18, 4:40 p.m.

**Corporate Franchise and Personal Income Tax Appeals Hearings**

Keith W. Brown, 18042834

Panel Lead: Kenny Gast  
Panel Members: Jeffrey Margolis  
Daniel Cho  
Appearing for Taxpayer: Keith William Brown, Taxpayer  
Appearing for Franchise Tax Board: Eric Yadao, Tax Counsel  
Marguerite Mosnier, Tax Counsel

Issues: For the 2013 and 2014 tax years, whether appellant has established error in respondent's proposed assessment of tax; and, whether respondent properly imposed the late-filing penalty, and, if so, has appellant established reasonable cause to abate it.

~~Hillel Sackstein and Lauren Sackstein, 18032458~~

~~Panel Lead: Daniel Cho  
Panel Members: Jeffrey Margolis  
Jeff Angeja  
Appearing for Taxpayer: Hillel Sackstein, Taxpayer  
David Schnaid, Representative  
Appearing for Franchise Tax Board: Brian Working, Tax Counsel  
Marguerite Mosnier, Tax Counsel~~

~~Issues: Whether appellants have demonstrated reasonable cause to abate the late-filing penalty for the 2015 tax year.~~



State of California  
Office of Tax Appeals

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The following cases were removed from this agenda:

Lucio M. Hernandez and Alma J. Morales, 18010939  
Dean S. Woodman and Jane B. Woodman, 18011283

Taxpayer requested a postponement.  
Taxpayer and FTB requested this  
case be deferred.

Hillel Sackstein and Lauren Sackstein, 18032458

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](mailto: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.