



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, December 18, 2018, 9:00 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

Agenda updated as of 12/04/18, 3:00 p.m.

Franchise and Income Tax Appeals Hearings

Peter R. Small and Tracey Tyree-Small, 18011159

Panel Lead: Teresa Stanley
Panel Members: Grant Thompson

Jeffrey Margolis

Appearing for Taxpayer: Peter Small, Taxpayer
Tracey Small, Taxpayer

Appearing for Franchise Tax Board: David Kowalczyk, Tax Counsel
Nancy Parker, Tax Counsel

Issue: Have appellants shown error in the Franchise Tax Board determination that appellants are not entitled to their claimed mortgage interest deduction for the residence in Gilbert, Arizona.

Jamie R. Hoover, 18011066

Panel Lead: Teresa Stanley
Panel Members: Andrew Kwee
Amanda Vassigh

Appearing for Taxpayer: Jamie R. Hoover, Taxpayer
Lisa Powers, Representative

Appearing for Franchise Tax Board: Samantha Nguyen, Tax Counsel
Nancy Parker, Tax Counsel

Issue: Is appellant entitled to interest on overpayments for taxable years 2001-2006, inclusive, from the dates of payments through the original filing dates of the returns.

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.