

BEFORE THE STATE OF CALIFORNIA

OFFICE OF TAX APPEALS

COUNTY OF LOS ANGELES

KENNY GAST, ADMINISTRATIVE LAW JUDGE

In the Matter of:)	
)	
KEITH WILLIAM BROWN,)	CASE NO. 18042834
)	
Appellant.)	
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TRANSCRIPT OF PROCEEDINGS

Torrance, California

Wednesday, December 12, 2018

Reported by:

Miranda Perez,
Hearing Reporter

Job No.:
21191CA REPORTING-NET

BEFORE THE STATE OF CALIFORNIA
OFFICE OF TAX APPEALS
COUNTY OF LOS ANGELES
KENNY GAST, ADMINISTRATIVE LAW JUDGE

In the Matter of:)
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KEITH WILLIAM BROWN,) CASE NO. 18042834
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Appellant.)
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TRANSCRIPT OF PROCEEDINGS, taken at
Torrance Cultural Arts Center, 3330 Civic
Center Drive, Garden Room, Torrance,
California, commencing at 10:18 a.m.
on Wednesday, December 12, 2018, heard before
KENNY GAST, Administrative Law Judge,
reported by MIRANDA PEREZ, Hearing Reporter.

1 APPEARANCES:

2
3 For the FRANCHISE TAX BOARD:

4 OFFICE OF TAX APPEALS
5 ERIC YADAO, Tax Counsel
6 NATASHA PAGE, Tax Counsel
7 400 R Street
8 Sacramento, California 95811
9 916-492-2635

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PANEL MEMBERS: JEFFREY MARGOLIS
DANIEL CHO

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I N D E X

E X H I B I T S

(None)

1 Torrance, California, Wednesday, December 12, 2018

2 10:18 a.m.

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5 ADMINISTRATIVE LAW JUDGE: Okay. So we are on
6 the record. This is the appeal of Keith W. Brown,
7 OTA Case No. 18042834. It is Wednesday, December 12th,
8 2018, approximately 10:18 a.m. We are in Torrance,
9 California.

10 I'm the lead Administrative Law Judge, Kenny Gast.
11 To my left is Judge Jeffrey Margolis. To my right is
12 Judge Daniel Cho.

13 Can I please have the FTB state their names and
14 titles for the record?

15 MR. YADAO: Sure. Good morning. My name is
16 Eric Yadao, tax counsel for the Franchise Tax Board.
17 Sitting with me is Natasha Page, tax counsel, Franchise
18 Tax Board.

19 ADMINISTRATIVE LAW JUDGE: Thank you very
20 much. Appellant has not shown. He has indicated he
21 will not be showing today. He was duly noticed for
22 today at this time.

23 And with that I would like to submit the case based
24 on the written record. I want to ask the FTB: Are you
25 okay with that?

1 MR. YADAO: Yes. No objection. Thank you.

2 ADMINISTRATIVE LAW JUDGE: Okay. So with
3 that, the case is now submitted based on the written
4 record, and the hearing is now adjourned. Thank you.

5 MR. YADAO: Thank you.

6 [Hearing adjourned at 10:20 a.m.]
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1 REPORTER'S CERTIFICATION

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4 I, Miranda Perez, a Hearing Reporter of the State
5 of California, do hereby certify:

6 That the foregoing proceedings were taken before me
7 at the time and place herein set forth; that any
8 witnesses in the foregoing proceedings, prior to
9 testifying, were duly sworn; that a record of the
10 proceedings was made by me using machine shorthand,
11 which was thereafter transcribed under my direction;
12 that the foregoing transcript is a true record of the
13 testimony given.

14 Further, that if the foregoing pertains to the
15 original transcript of a deposition in a federal case,
16 before completion of the proceedings, review of the
17 transcript [X] was [] was not requested.

18 I further certify I am neither financially
19 interested in the action nor a relative or employee of
20 any attorney or party to this action.

21 IN WITNESS WHEREOF, I have this date subscribed,
22 Miranda L. Perez.

23 
Miranda Perez,
Hearing Reporter

24 Dated: December 12, 2018
25