



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Wednesday, June 26, 2019, 1:00 p.m.  
400 R Street  
Hearing Room  
Sacramento, CA 95811

Agenda updated as of 06/10/19, 4:55 p.m.

**Franchise and Income Tax Appeals Hearings**

Sharon E. McDaniel (Appealing Spouse) and David D. McDaniel (Non-Appealing Spouse), 18010796

Panel Lead: John Johnson

Panel Members: Tommy Leung  
Sara Hosey

Appearing for Appealing Spouse: Sharon E. McDaniel, Taxpayer  
Kenneth Curry, Representative  
David D. McDaniel, Taxpayer

Appearing for Franchise Tax Board: Bradley Coutinho, Tax Counsel  
Marguerite Mosnier, Tax Counsel

Issue: Whether Ms. McDaniel has shown FTB erred in granting innocent spouse relief to Mr. McDaniel for the 1999 tax year.

The following case was removed from this agenda:

Steven M. Willens and Rhonda D. Willens, 18010910      Taxpayer requested a postponement

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.