



Agenda

Office of Tax Appeals Hearings
Tuesday, July 23, 2019, 10:00 a.m.
355 S. Grand Avenue
23rd Floor
Los Angeles, CA 90071

Agenda updated as of 07/23/19, 10:20 a.m.

Franchise and Income Tax Appeals Hearings

Robert W. Hense and Pamela M. Hense, 18073409

Panel Lead: Sara Hosey

Panel Members: Richard Tay
Daniel Cho

Appearing for Taxpayer: Robert Hense, Taxpayer
Jeffrey S. Jacobs, Attorney

Appearing for Franchise Tax Board: David Kowalczyk, Tax Counsel
Marguerite Mosnier, Tax Counsel

Issues: Whether appellants have established a basis to abate the demand penalty; and whether appellants established a basis to abate interest.

W.P. Haines, Inc., 18010986

Panel Lead: Kenny Gast

Panel Members: Sara Hosey
Linda Cheng

Appearing for Taxpayer: Chris Hamilton, Representative
Joseph Angelo, Attorney

Appearing for Franchise Tax Board: Brian Werking, Tax Counsel
Marguerite Mosnier, Tax Counsel

Issues: Whether the statute of limitations was suspended for the 1999, 2005, and 2006 tax years under California Revenue and Taxation Code section 19316, such that appellant timely filed a refund claim for these years, and, if so, whether appellant is entitled to a refund of various penalties, interest, fees, and excess funds, as applicable for the disputed tax year.



**State of California
Office of Tax Appeals**

The following cases were removed from this agenda:

Barbara Donahue, 18011785

Taxpayer did not respond to the hearing notice

Mark J. Miller, 18011029

Taxpayer did not respond to the hearing notice

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.