



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Monday, November 18, 2019, 10:00 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

Agenda updated as of 11/06/19, 11:25 a.m.

Franchise and Income Tax Appeals Hearings

Monique Renard Pierce, 18010967

Panel Lead:

Alberto Rosas

Panel Members:

Tommy Lueng

Sara Hosey

Appearing for Taxpayer:

Monique Pierce, Taxpayer

Melissa Gonzalez, Representative

Appearing for Franchise Tax Board:

Brian Miller, Tax Counsel

Sonia Woodruff, Tax Counsel

Issue: Is appellant entitled to deduct her claimed unreimbursed employee expenses.

Clovus M. Sykes, 18124079

Panel Lead:

Teresa Stanley

Panel Members:

Andrew Kwee

Joshua Lambert

Appearing for Taxpayer:

Clovus M. Sykes, Taxpayer

Appearing for Franchise Tax Board:

Mira Patel, Tax Counsel

Maria Brosterhous, Tax Counsel

Issues: Did FTB err in its proposed assessment of tax for taxable year 2015; should the late-filing penalty be abated; should the notice-and-demand penalty be abated; should the filing enforcement fee be abated; should interest be abated; and, should a penalty be imposed on appellant (pursuant to R&TC, § 19714) for maintaining a proceeding that is frivolous or groundless.



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The following cases were removed from this agenda:

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| David A. Lipkin and Petrita Lipkin, 18011427 | During OTA review the FTB conceded the entire amount at issue. |
| Jeffrey D. Gregory, 18093712 | Taxpayer did not respond to the hearing notice. |
| Clement M. Chin and Cobina J. Chu, 18053199 | During OTA review the FTB conceded the entire amount at issue. |
| Chihyuan J. Yang and Akiko Yamazaki, 18010844 | The parties requested this case be deferred. |

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.