



Agenda

Office of Tax Appeals Hearings
Thursday, November 21, 2019, 10:00 a.m.
855 M Street
Suite 960
Fresno, CA 93721

Agenda updated as of 11/06/19, 12:48 p.m.

Franchise and Income Tax Appeals Hearings

Steven E. Reed, 18042786

Panel Lead:

Joshua Lambert

Panel Members:

Jeff Angeja

Suzanne Brown

Appearing for Taxpayer:

Steven E. Reed, Taxpayer

Appearing for Franchise Tax Board:

Ellen Swain, Tax Counsel

Maria Brosterhous, Tax Counsel

Issues: Whether appellant established error in the proposed assessments for the 2014 and 2015 tax years;

Whether appellant established a basis for abatement of the late filing penalties for the 2014 and 2015 tax years;

Whether appellant established a basis for the abatement of the notice and demand penalties for the 2014 and 2015 tax years; and,

Whether the Office of Tax Appeals should impose a frivolous appeal penalty.

Business Tax Appeals Hearings

Nathan Charles Lortz, 18011819

Panel Lead:

Suzanne Brown

Panel Members:

Michael Geary

Amanda Vassigh

Appearing for Taxpayer:

Nathan Charles Lortz, Taxpayer

Robert H. Brumfield, Attorney

Appearing for Department of
Tax and Fee Administration:

Amanda Jacobs, Tax Counsel

Stephen Smith, Tax Counsel

Lisa Renati, Hearing Representative

