



**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 11/18/19, 2:15 p.m.

**Franchise and Income Tax Appeals Hearings**

Steven E. Reed, 18042786

Panel Lead:

Joshua Lambert

Panel Members:

Amanda Vassigh

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



State of California  
Office of Tax Appeals

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Issues: Whether appellant is personally liable under Revenue and Taxation Code (R&TC) section 6829 for the unpaid liabilities of Lortz & Son Mfg Co., Inc. (Lortz & Son Mfg) for the periods October 1, 2009, through January 31, 2010, and January 2, 2011, through July 31, 2011; and,  
Whether there is reasonable cause to relieve the penalties imposed on Lortz & Son Mfg that were included in appellant's liability under R&TC section 6829.

The following cases were removed from this agenda:

Heather Clevenger, 18032416

During OTA review the FTB conceded the entire amount at issue

Edward Aguirre, 18053081

The parties requested deferral of this case.

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.