



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Wednesday, January 22, 2020, 10:00 a.m.
12900 Park Plaza Drive
Suite 300
Cerritos, CA 90703

(Agenda updated as of 01/13/20, 5:31 p.m.)

Franchise and Income Tax Appeals Hearings

Paul A. Hurst, Sr. and Joyce A. Hurst, 19034399

Panel Lead: Kenny Gast

Panel Members: Linda Cheng
Nguyen Dang

Appearing for Taxpayer: Paul A. Hurst, Sr., Taxpayer
Joyce A. Hurst, Taxpayer
Jay Soni, Representative

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

Issues: Whether, for the 2008 and 2009 tax years, appellants have shown error in FTB's proposed assessments; whether, for the 2008 tax year, appellants are liable for the late-filing penalty; and, whether, for the 2008 and 2009 tax years, appellants are liable for the accuracy-related penalty.

Frank Bowman, 18103940

Panel Lead: Teresa Stanley

Panel Members: Nguyen Dang
Richard Tay

Appearing for Taxpayer: Frank Bowman, Taxpayer

Appearing for Franchise Tax Board: Mira Patel, Tax Counsel
Maria Brosterhous, Tax Counsel

Issue: Has appellant (non-requesting spouse) shown that FTB erred in granting innocent spouse relief to Angela Bowman (requesting spouse).



State of California
Office of Tax Appeals

Douglas Charles O'Rear and Julie O'Rear, 18011101

Panel Lead: Teresa Stanley

Panel Members: Richard Tay
Elliot Scott Ewing

Appearing for Taxpayer: Julie O'Rear, Taxpayer
Lane J. Lopez, Attorney

Appearing for Franchise Tax Board: Brandon Knoll, Tax Counsel
Bradley Coutinho, Tax Counsel

Issues: Have appellants established that they had a basis in securities sold in 2007 and 2008 that is greater than the basis allowed by FTB; and, is Julie Ford (formerly O'Rear) entitled to innocent spouse relief for 2007 and 2008, and if so, is partial or full relief warranted.

The following cases were removed from this agenda:

Michael D. Brown, 19034494 Taxpayer withdrew appeal

Morry Waksberg, 18042709 OTA requested this case be postponed

Shajee Mathew and Taxpayer and FTB requested this case be deferred
Sheela T. Mathew, 18103885

William D. Foote and Taxpayer requested this case be postponed
Elizabeth R. Foote, 18011164

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.