



Agenda

Office of Tax Appeals Hearings
Tuesday, October 19, 2021, 1:00 p.m.
Virtual Hearing

(Agenda updated as of 10/11/21, 1:30 p.m.)

Franchise and Income Tax Appeals Hearing

J. Morgan, 20025878

Panel Lead:

Amanda Vassigh

Panel Members:

Cheryl Akin

John Johnson

Appearing for Taxpayer:

J. Morgan, Taxpayer

A. Billoups, Witness

Appearing for Franchise Tax Board:

Eric Brown, Tax Counsel

Maria Brosterhous, Tax Counsel

Issues: Whether appellant has met the burden of proof to show that the late payment penalty should be abated; whether appellant has established a basis for abatement of the estimated tax penalty; and, whether appellant has shown any basis to abate interest.

The following cases were removed from this agenda:

Troublefree, LLC, 19095264, 19095262

Taxpayer requested a postponement.

A. Ogunleye, 20076336

Taxpayer withdrew appeal.

R. Wilkinson and L. Fujii, 19085180

Taxpayers requested a postponement.

The hearing location is accessible to people with disabilities. Please contact Mike Singh at (916)216-0097, or email Mike.Singh@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.