



State of California  
Office of Tax Appeals

---

**Agenda**

Office of Tax Appeals Hearings  
Thursday, November 18, 2021, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 11/15/21, 10:16 a.m.)

**Franchise and Income Tax Appeals Hearings**

Jake J. Gallinetti, Inc., 19105358

Panel Lead:

Teresa Stanley

Panel Members:

Andrea Long

John Johnson

Appearing for Taxpayer:

J. Gallinetti, Taxpayer

P. White, Witness

O. James White, Representative

Appearing for Franchise Tax Board:

Eric Brown, Tax Counsel

Maria Brosterhous, Tax Counsel

Issues: Whether appellant has established reasonable cause to abate the late-filing penalty imposed pursuant to Revenue and Taxation code section 19172.5; whether appellant has established a basis to abate interest; and, whether appellant has established a basis to abate the collection cost recovery fee.

R. Davidson and S. Davidson, 21037473

Panel Lead:

Mike Le

Panel Members:

Elliott Scott Ewing

John Johnson

Appearing for Taxpayer:

R. Davidson, Taxpayer

D. Herman, Witness

Appearing for Franchise Tax Board:

Eric Brown, Tax Counsel

Maria Brosterhous, Tax Counsel

Issues: Whether appellants have established reasonable cause to abate the late-payment penalty, and whether appellants have demonstrated that they are entitled to an abatement of the estimated tax penalty imposed for the tax year at issue.

The following case was removed from this agenda:

J. Lee, 20106771

Taxpayer did not respond to the hearing notice.



## State of California Office of Tax Appeals

---

The hearing location is accessible to people with disabilities. Please contact Mike Singh at (916)216-0097, or email [Mike.Singh@ota.ca.gov](mailto: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.