



**Agenda**

Office of Tax Appeals Hearings  
Friday, December 17, 2021, 9:30 a.m.  
Virtual Hearing

(Agenda updated as of 11/30/21, 3:40 p.m.)

**Franchise and Income Tax Appeals Hearing**

Digital Marketing Strategy, 20086555

Panel Lead: Natasha Ralston

Panel Members: Cheryl Akin  
Sara Hosey

Appearing for Taxpayer: Bryan Nuxoll, Representative

Appearing for Franchise Tax Board: Christopher Tuttle, Tax Counsel  
Maria Brosterhous, Tax Counsel

Issue: Whether appellant has established reasonable cause to abate the late payment penalty.

The following case was removed from this agenda:

A. Kezian, 20096670 Taxpayer 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](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.