



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Wednesday, January 25, 2023, 9:30 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 01/11/23, 2:54 p.m.)

Franchise and Income Tax Appeals Hearing

J. Balderston and L. Shiozaki, 21129337

Panel Lead:

Teresa Stanley

Appearing for Taxpayer:

L. Shiozaki, Taxpayer

Eileen Gardiner, Representative

Appearing for Franchise Tax Board:

Andrea Watkins, Tax Counsel

Nancy Parker, Tax Counsel

Issue: Have appellants established reasonable cause to abate the late-payment penalty.

The following cases were removed from this agenda:

A. Barrera, 21057748

Taxpayer withdrew appeal.

Janus Capital Group, Inc. &
Subsidiaries, 20096605

FTB requested this case be postponed.

A. Goldcamp and M. Powlen, 21078277

Taxpayer waived hearing.

The hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email Nia.Vaughan@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.