

BEFORE THE OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

IN THE MATTER OF THE APPEAL OF,)
)
L. CAMPBELL,) OTA NO. 220911515
)
 APPELLANT.)
)
)

TRANSCRIPT OF PROCEEDINGS

Sacramento, California

Tuesday, June 13, 2023

Reported by:
ERNALYN M. ALONZO
HEARING REPORTER

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Transcript of Proceedings, taken at
400 R Street, Sacramento, California, 91401,
commencing at 9:38 a.m. and concluding
at 10:14 a.m. on Tuesday, June 13, 2023,
reported by Ernalyn M. Alonzo, Hearing Reporter,
in and for the State of California.

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APPEARANCES:

Panel Lead: ALJ VERONICA LONG

Panel Members: ALJ SARA HOSEY
ALJ JOSHUA ALDRICH

For the Appellant: L. CAMPBELL

For the Respondent: STATE OF CALIFORNIA
FRANCHISE TAX BOARD

CAMILLE DIXON
CYNTHIA KENT

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I N D E X

E X H I B I T S

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1 Sacramento, California; Tuesday, June 13, 2023

2 10:00 a.m.

3
4
5 JUDGE LONG: We are opening the record in the
6 Appeal of L. Campbell, OTA Case 220911515. This matter is
7 being held before the Office of Tax Appeals. Today's date
8 is Tuesday, June 13th, 2023, and the time is approximately
9 9:38 a.m.

10 My name is Veronica Long, and I'm the lead
11 Administrative Law Judge for this appeal. With me today
12 are Administrative Law Judges Sara Hosey and Josh Aldrich.
13 As a reminder, the Office of Tax Appeals is not a court.
14 It is an independent appeals body. The office is staffed
15 by tax experts and is independent from the State's tax
16 agencies.

17 With that, I will ask the parties to please
18 introduce themselves for the record, starting with
19 appellant.

20 MS. CAMPBELL: Linda Campbell.

21 MS. DIXON: Camille Dixon, Tax Counsel with the
22 Franchise Tax Board.

23 MS. KENT: Cynthia Kent, Tax Counsel with the
24 Franchise Tax Board.

25 JUDGE LONG: All right. Thank you.

1 Judge Long speaking. As confirmed at the
2 prehearing conference and in my minutes and orders
3 following that conference, the issue to be decided in this
4 appeal is whether Appellant has demonstrated error in
5 FTB's assessment for the 2018 tax year.

6 With that, I'd like to move on to the evidence in
7 this appeal. FTB submitted Exhibits A through K. A
8 through H were submitted by FTB prior to the prehearing
9 conference, and Appellant indicated she did not have any
10 objection to those exhibits. Exhibits I through K were
11 submitted subsequent to our prehearing conference.

12 Appellant do you have any objection to the
13 admission of those exhibits?

14 MS. CAMPBELL: I -- the only thing I have to
15 report is that I -- [AUDIO DROP] -- but I'm very [AUDIO
16 DROP] --

17 JUDGE LONG: Ms. Campbell, can I ask you to turn
18 your microphone on, please. Thank you.

19 MS. CAMPBELL: I -- I, unfortunately, brought the
20 wrong folder, and so I left all my copies. But I know
21 that all those -- that evidence that you have. So I'm --
22 I'm confident that I can deal with this.

23 JUDGE LONG: All right. So I'd like to confirm.
24 You don't have copies of the exhibits that were submitted
25 by FTB in front of you?

1 MS. CAMPBELL: I don't have all my -- I grabbed
2 the wrong folder, and I had all that information. And I
3 also -- it just I don't have it, you know. But I do feel
4 that you would have them, the ones -- because I found out
5 there was a big error in information. So I'm hoping that
6 you guys will have it because --

7 JUDGE LONG: All right.

8 MS. CAMPBELL: -- you'll have all the info --

9 JUDGE LONG: Ms. Campbell, we can print out
10 copies of the exhibits that have been submit it in this
11 case for you. So if you want to give our office staff
12 about ten minutes, we should be able to get that for you.
13 Would that be helpful?

14 MS. CAMPBELL: Well, there's only two documents
15 that I really need, and I have almost memorized them. And
16 that would be -- 'cause one of them I did not have. And
17 that would be the copy of my state income tax that I
18 actually filled out and turned in and got the -- and
19 that -- because I -- it was four years later, I didn't
20 have that information when I talked to the first person.

21 And I realize when I -- I found the error. And
22 the biggest error was on my things. And the biggest error
23 is the AGI because -- so I would need the -- and I
24 submitted this, the transcript of the -- there's only two
25 pieces of evidence that I will need for the judges to look

1 at, and I believe that will clear everything up.

2 JUDGE LONG: All right. Ms. Campbell, we're
3 going to get you copies of the exhibits that have been
4 submitted in this case. I will continue going through our
5 evidence admissions while we're waiting for that to come
6 in. Did you have any objection to the exhibits that FTB
7 submitted?

8 MS. CAMPBELL: No. No. I don't have any
9 objections.

10 JUDGE LONG: All right.

11 MS. CAMPBELL: I have -- in fact, when I was
12 mailed something -- and, in fact, I did some
13 correspondence. I realized it's -- it's all about the
14 AGI, which I -- it took two years for me to fix it with
15 the IRS. I didn't know it, and then I never -- I didn't
16 have a copy of the -- I could not find a copy of my
17 original file.

18 JUDGE LONG: All right. Ms. Campbell, we'll get
19 to the substantive arguments. First, we're just going to
20 take care of the administrative matters. But thank you.

21 MS. CAMPBELL: Okay. Thank you.

22 JUDGE LONG: So FTB Exhibits A through K are now
23 admitted and entered into the record.

24 (Department's Exhibits A-K were received in
25 evidence by the Administrative Law Judge.)

1 Ms. Campbell, I understand you have not submitted
2 any exhibits in this case. But, of course, you're free to
3 refer to FTB's exhibits, and we're going to get hard
4 copies of those for you.

5 So I'm going to quickly go over the order of the
6 proceedings today. In my minutes and orders, I indicated
7 Appellant would have 15 minutes for her presentation and
8 witness testimony. After which FTB will be permitted to
9 ask questions, they may have of the witness regarding
10 factual testimony. Following any questions by FTB, I will
11 turn to my panel to see if they have any questions for
12 Ms. Campbell.

13 Following that, FTB will have 15 minutes for
14 their presentation. After, which I will again turn it
15 over to the panel for any questions. Finally,
16 Ms. Campbell will have an additional five minutes for her
17 closing or rebuttal, which will be followed by any
18 questions the panel may have for either party.

19 As a reminder, FTB will not interrupt Appellant
20 during her case presentation. And similarly, Appellant
21 will not interrupt FTB during FTB's presentation. After
22 FTB's case presentation, Appellant will have the
23 opportunity to respond during her rebuttal. With that, I
24 am going to follow up shortly to get you those exhibits.

25 All right. We're going to go ahead and give it

1 about five minutes for our office staff to give you that.
2 So it'll just be a minute.

3 (There is a pause in the proceedings.)

4 JUDGE LONG: All right. Ms. Campbell. Could you
5 please speak into the microphone.

6 MS. CAMPBELL: Oh, I'm sorry. I do not have
7 the -- the other -- the only exhibit I have is the one
8 that you -- additional evidence. And that's the only
9 thing I have here. And I don't have all the other
10 evidence that I -- but you have it. But I do not have it.
11 It's in my file.

12 JUDGE LONG: All right. I have -- I believe you
13 just received copies of FTB's Exhibits I, J, and K.

14 MS. CAMPBELL: Yes.

15 JUDGE LONG: And there's another additional --
16 there's another exhibit that you would like, or is that --

17 MS. CAMPBELL: No. Because I don't have the
18 transcript from my corrected form from -- that you have.
19 I do not have -- that will show the correct -- the --
20 because I had to do this huge thing to get the correct
21 adjusted gross income.

22 JUDGE LONG: All right. So to confirm,
23 Ms. Campbell, are you talking about your 2018 federal
24 account transcript? Your IRS transcript?

25 MS. CAMPBELL: Yes.

1 JUDGE LONG: All right. So I believe that is
2 FTB's Exhibit F.

3 MS. CAMPBELL: Yes.

4 JUDGE LONG: All right.

5 MS. CAMPBELL: I said I don't have -- I don't
6 have any of my information. That's why I said I don't
7 have any of the information.

8 JUDGE LONG: All right.

9 MS. CAMPBELL: But I feel confident enough that
10 if I guide you to that information -- 'cause basically all
11 I need is this and the transcript from the IRS to show --
12 'cause I had the correct -- I -- when I filed my state, I
13 did have the correct AGI. And I did an error then, but
14 the correct AGI is 55 -- the one I had indicated -- it
15 would indicate it on the federal tax form.

16 And what I did and when I talked to the guy, I
17 found out that I had -- but he added it to my thing
18 because the fed -- the fed and the state do not talk to
19 you, so he did not have the corrected information. So --

20 JUDGE LONG: All right. We're going to get you
21 all of the exhibits. We're going to get you Exhibits A
22 through H so that you have everything in front of you. We
23 also do have -- electronically, we have all the exhibits
24 in front of us, but we want you to have everything you
25 need for your presentation. So we'll just get you hard

1 copies.

2 MS. KENT: Judge Long, I do have a copy of all of
3 them if you'd like me to just give them to her. I'd be
4 happy to.

5 JUDGE LONG: That would be fine with me. Go
6 ahead.

7 MS. KENT: Okay. I have here -- I have here A
8 through H. It sounds like she was already given --

9 MS. CAMPBELL: Yeah. I have --

10 JUDGE LONG: I, J, and K.

11 MS. CAMPBELL: -- and that cleared everything up
12 for me. Because --

13 JUDGE LONG: All right. All right. Thank you,
14 FTB.

15 MS. CAMPBELL: Thank you so much.

16 MS. KENT: You're welcome.

17 JUDGE LONG: In that case, Ms. Campbell, do you
18 need a moment to prepare for your presentation, or are you
19 ready to go ahead? All right. Ms. Campbell, you may
20 begin. You have 15 minutes whenever you're ready.

21

22 PRESENTATION

23 MS. CAMPBELL: Okay. I'm trying to, you know,
24 start with the -- the beginning, the initial problem. In
25 2018, I thought there -- I forgot to include a form with

1 my -- because they had changed all -- and it took me like
2 two years to get the -- my medical -- personal medical
3 deduction off and get it all cleared up and everything.
4 And if you will see, if you go to -- on the exhibit with
5 the transcript -- where is it? -- the installment
6 agreement -- da, da, da.

7 JUDGE LONG: Ms. Campbell, I apologize. I do
8 have to interrupt you for one moment. It sounds like
9 you're going to be offering factual testimony, would you
10 like me to swear you in so we can consider that as --

11 MS. CAMPBELL: Oh, I'm sorry. I thought we were
12 doing that.

13 JUDGE LONG: Let me just go ahead and swear you
14 in.

15 MS. CAMPBELL: Okay.

16 JUDGE LONG: Ms. Campbell, if you're ready, I'm
17 going to ask you to please raise your right hand.

18
19 L. CAMPBELL,
20 produced as a witness, and having been first duly sworn by
21 the Administrative Law Judge, was examined and testified
22 as follows:

23
24 JUDGE LONG: All right. Thank you. Please go
25 ahead.

PRESENTATION (continued)

MS. CAMPBELL: Okay. This is when they -- interest added to my account because I had a payment plan. Where did it show? For some reason it's not showing the -- the change. Amended tax return, credit. Okay. My adjusted gross income for -- is \$50,000 -- I'm sorry. My glasses -- on this thing was changed from 60 to \$50,070. It's on page 2 of 4. Okay. Does everybody see that on the -- that my adjusted gross income was -- is \$50,070.

So when I originally did my taxes because I was using you know the form, I -- if you go to my state income tax return, which didn't really come out good here. Does everybody notice the 50 -- \$50,000 -- \$5,000? I just want to make everybody see that. Oh, here's the revised tax -- oh, excuse me. \$50,573 is my adjusted gross income. So when I filed my income tax at the beginning, because I didn't know I had -- was going to be going through all this -- I actually used that figure as my federal adjusted gross. It was \$50,573.

What I did that was wrong is I included -- I doubled -- that's when I actually took -- I did \$50,000, and for some reason I doubled up my deduction and took it again. So that's where my error was is that I actually -- as you can see, I put that \$13,560. I don't know why I did it, and that was my error. And when I was talking to

1 the guy, I thought, you know, I wouldn't -- I didn't have
2 my income tax in for -- so I've been going back and forth.

3 And when I got -- that's what I'm saying. When I
4 got that, I realized that I actually took 13 -- \$13,560
5 again. That's my error from the -- but my adjusted gross
6 income is \$50,573. So I believe because I got an -- you
7 know, I believe I do owe money, but I do not believe I owe
8 because the adjusted gross income was -- they added to the
9 \$50,000 rather than do that.

10 So I understand, now that I finally got this,
11 because it was four years later when I got this
12 notification. And I could never find my income tax, but I
13 found the transcript that showed the AGI. And I had
14 talked to the person that I gave all this information to,
15 but I had the understanding -- I couldn't see it, so I did
16 not know. Because what they did is actually go back to
17 what they had and added it to where it was \$60,000 or
18 something like that.

19 There was -- so I just -- I'm asking that we use
20 the correct AGI and take it, you know, and recalculate it,
21 just leave out that 350 -- 13, you know, get rid of that.
22 And recalculate the 50, you know, and to just base it on
23 that with the deductions and everything. Because I'm
24 going to -- I do understand I'll probably owe the money,
25 the refund check. I probably owe that money because maybe

1 I don't get a refund, you know, just that.

2 So it needs to be readjusted to the AGI that --
3 the correct AGI from the federal government. And that
4 is -- and I may -- but again I was just going blind. I
5 was kind of -- and I knew that what that amount
6 represented. So -- but there was a big miscommunication.
7 It's been one big miscommunication after another. But
8 getting this form from -- cleared it up, and I did send
9 some information saying that that was where my error was.

10 I go -- when I saw that, I went uh, I wish I --
11 you know. I just -- four years is a long time for me to
12 go look for stuff. And it just, you know, I -- you know,
13 so I -- I did that. And like I said, I just found that
14 out when you -- when I got the information. So I do
15 recognize that I probably owe money. I understand that,
16 but I do not believe -- I want it to be adjusted to the
17 correct AGI. That's all. Not the other one.

18 JUDGE LONG: All right. Thank you, Ms. Campbell.
19 Does that conclude your presentation?

20 MS. CAMPBELL: Yeah, unless they have any other
21 questions. I don't see --

22 JUDGE LONG: All right.

23 MS. CAMPBELL: To me it's pretty obvious what
24 happened. But -- and I admit to my error. Okay.

25 JUDGE LONG: All right. Franchise Tax Board, do

1 you have any questions for Ms. Campbell regarding her
2 factual testimony?

3 MS. DIXON: Franchise Tax Board has no questions,
4 Judge Long.

5 JUDGE LONG: All right. Thank you.

6 Judge Hosey, do you have any questions for
7 Ms. Campbell?

8 JUDGE HOSEY: No questions. Thank you for your
9 presentation.

10 JUDGE LONG: Judge Aldrich, do you have any
11 questions for Ms. Campbell?

12 JUDGE ALDRICH: No questions. Thank you.

13 JUDGE LONG: All right. And I do not have any
14 questions for you at this time.

15 FTB, we are now ready for your presentation. You
16 have 15 minutes and may begin whenever you're ready.

17 MS. DIXON: Thank you, Judge Long.

18

19 PRESENTATION

20 MS. DIXON: Good morning. My name is Camille
21 Dixon, and I am Tax Counsel representing the Franchise Tax
22 Board. Along with me is my co-Counsel Cynthia Kent, also
23 with the Franchise Tax Board.

24 The issue on appeal is whether the Appellant has
25 established error in FTB's proposed assessment for the

1 2018 tax year. Specifically, it is whether Appellant has
2 established that she is entitled to the California
3 adjustment to her federal AGI that she claimed on her
4 return; and moreover, whether the FTB's calculation of
5 proposed additional tax are correct.

6 The evidence shows that Appellant has failed to
7 establish error with FTB's proposed assessment as revised
8 on appeal for the 2018 tax year. Appellant filed her
9 return. And following its processing, a \$350 refund was
10 issued to her. Subsequently, FTB received federal
11 information indicating that the Appellant's federal AGI
12 reported on her state return did not match the federal AGI
13 that was reported on her federal return.

14 Additionally, it was noted that the Appellant
15 claimed an unsupported California adjustment in the amount
16 of \$13,560 on her state return on her federal AGI line.
17 Therefore, FTB issued a Notice of Proposed Assessment,
18 which revised Appellant's federal AGI on her California
19 return to match the federal AGI as reported on her federal
20 return and also, disallowed the unsubstantiated
21 subtraction Appellant reported as a California adjustment.

22 During protest, Appellant provided information
23 indicating that she had been successful in a dispute with
24 the IRS as to her correct federal AGI, and that it had
25 reduced her federal AGI to the AGI as reported on her

1 state return. Therefore, FTB issued a notice of action
2 reversing the adjustment related to her federal AGI, but
3 the adjustment related to the improper California
4 adjustment remained.

5 During the appeal, FTB noted that the final
6 federal AGI as accepted by the IRS is slightly lower than
7 the federal AGI as reported, by the Appellant on her state
8 return. Therefore, on appeal FTB again revised and
9 reduced the proposed deficiency assessment based on the
10 final federal AGI. FTB prepared a pro forma return
11 labeled Exhibit J that sets forth the final calculations
12 and supports the proposed revised additional tax of \$819.

13 Appellant has not provided any substantiation for
14 the subtraction of income from her federal AGI as reported
15 on her state return. Under the Revenue & Taxation Code,
16 wage and pension income are included in a taxpayer's
17 adjusted gross income. Appellant's only income is wage
18 and 1099 pension income. Because Appellant erroneously
19 subtracted taxable income from her federal AGI, FTB
20 properly added it back to her AGI.

21 Initially, Appellant's contention was that FTB
22 failed to account for the final federal AGI as reported by
23 her federal return following her successful dispute with
24 the IRS, and that the FTB failed to apply her \$350
25 overpayment to the proposed deficiency. However, as

1 previously discussed, FTB has revised the federal AGI to
2 reflect the final reported federal AGI following her
3 successful action with the IRS, and the overpayment was
4 previously refunded to Appellant. Therefore, it may not
5 be applied to the revised tax computation.

6 Appellant now appears to concede that FTB has
7 used the correct federal AGI in its computation and that
8 she erroneously made a California adjustment to that
9 corrected federal AGI, but she continues to dispute the
10 calculation of the tax. A review of the pro forma return
11 prepared making all of the corrected adjustments supports
12 FTB's calculations and properly results in additional tax
13 due of \$819.

14 As the Office of Tax Appeals explained in its
15 precedential decision Appeal of Head and Feliciano, FTB's
16 determination of the tax is correct, and the taxpayer
17 bears the burden of proving error. Here, Appellant has
18 not demonstrated error in FTB's Notice of Proposed
19 Assessment as revised on appeal. Here, therefore, FTB
20 respectfully requests that the Office of Tax Appeals
21 sustain FTB's proposed assessment for tax year 2018.

22 Thank you and I am happy to answer any questions.

23 JUDGE LONG: All right. Thank you, FTB, for your
24 presentation.

25 Judge Hosey, do you have any questions for FTB?

1 JUDGE HOSEY: No questions. Thank you for your
2 presentation.

3 JUDGE LONG: All right. Judge Aldrich, do you
4 have any questions for FTB?

5 JUDGE ALDRICH: Likewise, I have no questions for
6 FTB. Thank you.

7 JUDGE LONG: All right. I also do not have any
8 questions for FTB.

9 With that, Ms. Campbell, you are welcome to begin
10 your rebuttal and closing remarks. You have five minutes.

11

12 CLOSING STATEMENT

13 MS. CAMPBELL: Yes. I've never received any
14 information from -- the only information I -- when I was
15 working the, you know, the FTB is nobody ever, ever told
16 me they had revised it. They had -- that everything is --
17 they added the \$1,355 because I have -- I did have all
18 that information. I got these notices, and they kept
19 saying it was under -- it was 60 -- it was like \$60,000,
20 like my first one without that 13.

21 So I never was advised of anybody from the FTB
22 that they had readjusted it or anything. I never -- in
23 fact, I would ask questions, and I got shipped off to like
24 two different people. It was just very confusing, and
25 they always use the 60, you know, 55 plus 13, whatever

1 that was, the original -- because I had to redo all this.
2 But nobody ever, ever informed me.

3 The federal tax court never informed me that they
4 had readjusted my tax throughout this whole process. This
5 is the first time. I've talked to the person that wrote
6 up the report. I was trying to get, you know,
7 information, you know, and she took it, the information.
8 And again, I never had -- and I told them I didn't have a
9 copy of my income tax, you know, when I filed.

10 So I have never ever been informed that my --
11 that they were -- that they had corrected my -- I never
12 got that information. I don't know why but it -- I just
13 kept getting -- so now I'm -- the person who wrote this
14 all up, I gave her all this information, and I -- when I
15 got it back, I was so wrong. There were so many errors.
16 I was -- it was -- and then she wouldn't even call me back
17 and then you did.

18 So all I'm seeing when I get this is it's based
19 on the original. They never ever -- I have never heard
20 one thing about anybody that my -- that they actually
21 readjusted my -- I had never gotten that information. So
22 I don't know when this happened. I never received it that
23 they had readjusted, and I -- and like I said, until I
24 received a copy of my tax form that I had told from the
25 get go that I did not have in front of me, and that they

1 kept using the \$60,000 thing.

2 So I kept assuming that that's what -- that's
3 what they're doing. And then when I saw my error, which I
4 didn't get until I called and then explained. And I don't
5 know where that they had revised it. I never got the
6 information from that. So I -- I don't know when --
7 because I don't see -- I'd never saw the adjustment change
8 from -- from the original.

9 So I -- I don't understand where -- and I have
10 all this information that I have, but I just want my
11 income to be the \$50,000, and I want it to be shown that
12 I, you know, get the standard California, you know,
13 whatever the California deduction and get rid of the
14 \$13,000. But in terms of revising my -- that information,
15 I never received from the FTB.

16 JUDGE LONG: All right. Thank you, Ms. Campbell.

17 I'm going to circle back to my co-panelists to
18 see if they have any questions for either party.

19 JUDGE ALDRICH: Yes. This is Judge Aldrich. I
20 have a question for you, Ms. Campbell. So one of the
21 documents that you received was Exhibit J from FTB. Could
22 you take a second and find that for me. It was amongst
23 the first three printouts that you received today.

24 MS. CAMPBELL: What page was it?

25 JUDGE ALDRICH: So it was Exhibit J. It's one of

1 the ones that are stapled together.

2 MS. CAMPBELL: I see it now. Sorry.

3 JUDGE ALDRICH: So the first page of Exhibit J
4 should look like 2018 California Resident Income Tax
5 Return 540. Do you see that?

6 MS. CAMPBELL: Yeah. I see it.

7 JUDGE ALDRICH: Okay.

8 MS. CAMPBELL: This is not a bill, a computation
9 of proposed amount.

10 JUDGE ALDRICH: No. It looks very much like a
11 540 or income tax return. She's showing you what it --
12 counsel for FTB is showing the first page of Exhibit J.
13 If you look to your left that might help.

14 MS. CAMPBELL: Yeah. It's right here. It's --
15 yeah. Right here.

16 JUDGE ALDRICH: You have it in front of you?

17 MS. CAMPBELL: Yeah. This is the one information
18 I received that I did not have account -- I did not have
19 in my possession.

20 JUDGE ALDRICH: Okay. And if you could go to the
21 second page --

22 MS. KENT: Excuse me, Judge. Our exhibits are
23 labeled on the very bottom. It will say J, page 1.

24 MS. DIXON: It's actually -- Judge Aldrich, this
25 is Camille for the Franchise Tax Board. It's actually to

1 her right, under the page that says "exhibits". She's got
2 the wrong copy of the return.

3 MS. CAMPBELL: Okay. I got Exhibit J here.

4 JUDGE ALDRICH: Great.

5 MS. CAMPBELL: And there's no really any
6 information on it.

7 JUDGE ALDRICH: So if you could turn to the
8 second page?

9 MS. CAMPBELL: Yes.

10 JUDGE ALDRICH: And do you see the figures there?
11 The amounts on the --

12 MS. CAMPBELL: Yeah. I see those. But again, I
13 don't -- this is -- this information was in -- I believe
14 was in the original, but I just -- I did not receive that
15 they had changed this information. And I did not -- when
16 I looked at the state income tax form, I really could not
17 even hardly -- I didn't -- I just -- the one that I got
18 from them had it much more clear. I could understand it,
19 but I did not really notice this --

20 JUDGE ALDRICH: Okay.

21 MS. CAMPBELL: -- that they had done this. Like
22 I said, I did not know that -- that they had redid my tax
23 report. I did not understand that they had done that.

24 JUDGE ALDRICH: All right. So my question is do
25 you see any errors in the amounts on that second page of

1 Exhibit J?

2 MS. CAMPBELL: It says \$702. I don't know.
3 These are my total payments. Oh, I see what it says. So
4 now I owe \$819.

5 JUDGE ALDRICH: And so FTB, is that the correct
6 amount?

7 MS. DIXON: Yes, Judge Aldrich.

8 JUDGE ALDRICH: And could you give a brief
9 explanation of what a pro forma is?

10 MS. DIXON: Yes. A pro forma is when the
11 Franchise Tax Board prepares a return on behalf of the
12 taxpayer. It's usually when we've made adjustments, and
13 it's designed to set forth the calculations as revised in
14 a situation like here where on appeal we've made an
15 additional adjustment. And we just want to be sure that
16 the taxpayer understands what the adjustments look like on
17 a return.

18 JUDGE ALDRICH: Thank you.

19 MS. DIXON: We call it a pro forma.

20 MS. CAMPBELL: And I'd never until -- and I
21 didn't get any of that information until December. I
22 don't know. I never knew that they had done that work. I
23 just did not know. I was totally -- I just -- until I got
24 this where I could see it all and everything, I did not
25 know that they had readjusted. Nobody ever gave me that

1 information. I was -- I felt like I was going back and
2 forth. And if I had known that the pro forma -- you know,
3 that they had done one for me or somebody had told me
4 that, I would have -- this would not be here.

5 I just -- nobody -- I never saw my -- I didn't
6 have it. I told the person, the very first -- the F --
7 the very first person. We had an interview. I went
8 through it, and I kept getting these, you know. And it
9 wasn't that I found it that it was the wrong AGI. I
10 didn't -- like I said, I did make an error. I was never
11 informed that the FTB had made -- corrected it. So --

12 JUDGE ALDRICH: Sorry to interrupt. But just to
13 be clear, the pro forma in Exhibit J you didn't see any
14 errors under the --

15 MS. CAMPBELL: Oh, no. No, no. I'm just telling
16 you where I was coming from. I would --

17 JUDGE ALDRICH: I understand that, and I
18 appreciate that. But so that concludes my questions for
19 you. I'm going to refer it back to Judge Long. Thank
20 you.

21 JUDGE LONG: Judge Hosey, do you have any
22 questions for either party?

23 JUDGE HOSEY: No questions. Thank you.

24 JUDGE LONG: All right. I also do not have any
25 questions for either party at this time.

1 With that, I think we're ready to conclude the
2 hearing. I want to thank the parties for their
3 presentations today. The panel of Administrative Law
4 Judges will meet and decide the case based upon the
5 arguments, testimony, and evidence in the record. We will
6 issue a written decision no later than 100 days from
7 today. The case is submitted and the record is now
8 closed.

9 This concludes our morning calendar. OTA will
10 reconvene this afternoon for the afternoon calendar at
11 1:00 o'clock. Thank you everyone.

12 (Proceedings adjourned at 10:14 a.m.)

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HEARING REPORTER'S CERTIFICATE

I, Ernalyne M. Alonzo, Hearing Reporter in and for
the State of California, do hereby certify:

That the foregoing transcript of proceedings was
taken before me at the time and place set forth, that the
testimony and proceedings were reported stenographically
by me and later transcribed by computer-aided
transcription under my direction and supervision, that the
foregoing is a true record of the testimony and
proceedings taken at that time.

I further certify that I am in no way interested
in the outcome of said action.

I have hereunto subscribed my name this 23rd day
of June, 2023.

ERNALYN M. ALONZO
HEARING REPORTER