



**Agenda**

Office of Tax Appeals Hearings  
Wednesday, June 19, 2024, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 06/07/24, 11:43 a.m.)

**Franchise and Income Tax Appeals Hearings**

Williford Commercial Properties, L.P., 230312707

Panel: Keith Long  
Appearing for Taxpayer: R. Williford, Taxpayer  
Appearing for Franchise Tax Board: Christopher Cook, Attorney  
Brad Coutinho, Attorney

Issues: Whether the late filing penalty should be abated and whether the per partner late filing penalty should be abated.

J. Hickingbotham and J. Hickingbotham, 230513431

Panel Lead: Joshua Lambert  
Panel Members: Teresa Stanley  
John Johnson  
Appearing for Taxpayer: Francine Prophet, Representative  
Appearing for Franchise Tax Board: Josh Ricafort, Attorney  
Maria Brosterhous, Attorney

Issue: Whether the late filing penalty should be abated.

**1:00 p.m. Session**

F. Escheman and N. Escheman, 230413125

Panel Lead: Teresa Stanley  
Panel Members: Keith Long  
Joshua Lambert  
Appearing for Taxpayer: F. Escheman, Taxpayer  
Elizabeth Shouse, Representative  
Appearing for Franchise Tax Board: Eric Yadao, Attorney  
Jaclyn Zumaeta, Attorney

Issue: Whether appellants have established reasonable cause to abate the late-filing penalty.



State of California  
Office of Tax Appeals

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M. Rabe, 230813982

Panel:

Suzanne Brown

Appearing for Taxpayer:

M. Rabe, Taxpayer

Appearing for Franchise Tax Board:

Andrea Watkins, Attorney

Cynthia Kent, Attorney

Issues: Whether appellant has established reasonable cause to abate the late filing penalty imposed under Revenue and Taxation Code (R&TC) section 19131 for the 2020 tax year; and, whether appellant has established reasonable cause to abate the demand penalty imposed under R&TC section 19133 for the 2020 tax year.

The following cases were removed from this agenda:

S. Ross and K. Ross, 21088406

FTB requested a postponement.

S. Olin and C. Dahilig, 230713913

During OTA review FTB conceded the entire amount at issue.

The hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email [Nia.Vaughan@ota.ca.gov](mailto: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.