

**OFFICE OF TAX APPEALS
STATE OF CALIFORNIA**

In the Matter of the Appeal of:)
E. CRAIN (NON-REQUESTING SPOUSE) AND) OTA Case No. 220710963
K. CRAIN (REQUESTING SPOUSE))
_____)

OPINION

Representing the Parties:

For E. Crain: E. Crain
For K. Crain: Jeffrey Gillingham, Attorney
For Respondent: David Muradyan, Attorney
For Office of Tax Appeals: Linda Frenklak, Attorney

A. VASSIGH, Administrative Law Judge: Pursuant to Revenue and Taxation Code (R&TC) sections 19045 and 18533, E. Crain (EC) appeal actions by respondent Franchise Tax Board (FTB) granting innocent spouse relief to K. Crain (KC) for tax years 2007 and 2008.

EC and KC waived the right to an oral hearing; therefore, the matter is being decided based on the written record.

ISSUE

Whether KC is entitled to innocent spouse relief for tax years 2007 or 2008.

FACTUAL FINDINGS

Tax Returns

Tax Year 2007

1. After EC and KC (collectively, the couple) failed to file a return for tax year 2007, FTB issued them a Notice of Proposed Assessment (NPA) dated May 11, 2009, which estimated the couple's taxable income for tax year 2007 and proposed tax and penalties, plus interest.
2. On January 28, 2010, the couple filed a joint California Resident Income Tax Return (Form 540) for tax year 2007. On their 2007 return, the couple reported a total tax

liability and did not remit any payment when they filed their 2007 return, though the couple subsequently made payments toward their 2007 tax year account. FTB imposed an estimated tax penalty, a demand penalty, a late filing penalty, a filing enforcement fee, and a county lien fee, plus accrued interest. As of September 13, 2023, the couple's 2007 tax year balance due was \$7,560.25.

Tax Year 2008

3. For tax year 2008, the couple filed a Form 540 on February 8, 2010. On their 2008 return, the couple reported a total tax liability and did not remit any payment when they filed their 2008 return. The couple subsequently made a payment towards the 2008 tax year balance. FTB imposed a late filing penalty, and two county lien fees, plus accrued interest. As of September 13, 2023, the couple's 2008 tax year balance due was \$6,756.28.

Innocent Spouse Relief Request

4. On May 13, 2021, KC submitted to FTB a completed Form 705, Innocent Joint Filer Relief Request, requesting innocent spouse relief for tax years 2007 through 2009, which she signed under penalty of perjury. KC indicated on the Form 705 that the couple divorced on June 23, 2016. Attached to the Form 705 is a cover letter to the FTB dated May 13, 2021, KC's cover letter to the IRS dated August 29, 2019, her completed IRS Form 8857, Request for Innocent Spouse Relief, and attached documents, which provide information in support of KC's request for federal innocent spouse relief for tax years 2007, 2008, and 2009. KC signed the IRS Form 8857 under penalty of perjury. KC also provided FTB with copies of two letters dated October 6, 2020, from the IRS informing KC that the IRS granted her full federal equitable innocent spouse relief pursuant to Internal Revenue Code (IRC) section 6015(f) for tax years 2008 and 2009 and a third letter dated October 6, 2020, from the IRS informing KC that the IRS denied her full equitable innocent spouse relief pursuant to IRC section 6015(f) for tax year 2007.¹
5. FTB sent EC two Non-Requesting Taxpayer Notices dated November 19, 2021, and April 15, 2022, informing him that KC requested innocent spouse relief for tax years 2007 and 2008 and the IRS granted KC federal innocent spouse relief for tax year

¹ KC indicates that she was not eligible for federal innocent spouse relief for tax year 2007 because she filed her federal request for relief beyond the federal 20-year collection statute of limitations. (See IRC, § 6015(f)(2)(A); Rev. Proc. 2013-34, § 4.03(a).)

- 2008.² The Non-Requesting Taxpayer Notices provided EC the opportunity to provide information indicating that 1) the facts and circumstances that apply to the 2008 liability with the FTB is different than the facts and circumstances that apply to the 2008 federal liability, 2) there has not been a federal determination granting federal relief or the federal determination to grant relief has been modified, altered, withdrawn, canceled, or rescinded, or 3) the IRS did not notify EC of KC's request for federal relief or allow him an opportunity to participate in its determination.
6. FTB also sent EC a Non-Requesting Taxpayer Notice date April 15, 2022, informing him that KC requested innocent spouse relief for tax year 2007 and providing him the opportunity to provide information concerning KC's request for relief.
 7. In response to the April 15, 2022 Non-Requesting Taxpayer Notice regarding tax year 2007, EC informed FTB that KC handled the filing of the 2007 returns, a payment plan was requested due to a severe motorcycle accident/crash on January 13, 2008, he was currently making payments to FTB for the 2007 balance due, KC has not made any payments to FTB for the 2007 balance due, and it would be fair to hold KC liable for the 2007 balance due because she filed the 2007 returns and she was fully aware of the amounts owed.
 8. In response to the April 15, 2022 Non-Requesting Taxpayer Notice regarding tax year 2008, EC informed FTB that the facts and circumstances that apply to the 2008 state liability are not different than the facts and circumstances that apply to the 2008 federal liability, "there has been no [federal] relief granted or modified, altered, withdrawn, canceled, or rescinded," and the IRS notified him of KC's request for federal relief and allowed him an opportunity to participate in its determination.
 9. FTB issued separate Notices of Action dated June 29, 2022, to KC and EC informing each of them that FTB granted KC's request for full innocent spouse relief for tax years 2007 and 2008 pursuant to R&TC section 18533(f) and (i), respectively.³
 10. EC filed this timely appeal. KC subsequently joined the appeal by submitting a brief.
 11. On appeal, KC provides a copy of an expired criminal protective order against EC and a copy of EC's criminal case report, which states that EC plead guilty to "Criminal Threats Death/GBI."

² The November 19, 2021 Non-Requesting Taxpayer Notice incorrectly states that the IRS granted KC federal innocent spouse relief for tax years 2007 and 2008.

³ A copy of the Notice of Action issued to KC is not in the appeal file.

12. On appeal, FTB provides a copy of the Employment Development Department's (EDD) records showing that during tax year 2007, EC received wages of \$190,397 from Puente Hills Toyota and \$22,750 from LoJack Corporation, and showing that during 2008, EC earned total wages of \$147,680 from Industrious Motors, MEC Holding Computer, Alhambra Chrysler, and Puente Hills Toyota. FTB also provides a copy of EC's medical records showing that EC was injured in the January 2008 motorcycle accident.

DISCUSSION

When a joint return is filed by a married couple, each spouse is jointly and severally liable for the entire tax due. (R&TC, § 19006(b); IRC, § 6013(d)(3).) A joint filer may be relieved from joint and several liability under innocent spouse statutes. (R&TC, § 18533; IRC, § 6015.) For California tax purposes, R&TC section 18533 provides three separate avenues for innocent spouse relief. Subdivision (b) provides traditional innocent spouse relief; subdivision (c) provides separate allocation innocent spouse relief; and, if a requesting spouse is not eligible for traditional or separate allocation relief, subdivision (f) provides equitable innocent spouse relief. (Cf. IRC, § 6015(b), (c), (f).) In addition, subdivision (i) provides conforming innocent spouse relief when the IRS grants federal innocent spouse relief under IRC section 6015 for the same tax year. Determinations under R&TC section 18533 are made without regard to community property laws. (R&TC, § 18533(a)(2).)

Because R&TC section 18533 is substantially identical to IRC section 6015, federal law is applied extensively in California innocent spouse cases. (*Appeal of Calegari*, 2021-OTA-337P; *Douglas v. State of California* (1942) 48 Cal.App.2d 835, 838.) Treasury regulations apply in California innocent spouse matters to the extent that such regulations do not conflict with R&TC section 18533 or FTB's regulations. (R&TC, § 18533(g)(2).)

Determinations granting or denying innocent spouse under R&TC section 18533(b), (c), or (f) are reviewed de novo. (*Appeal of Calegari, supra.*) Generally, an individual claiming innocent spouse relief has the burden of establishing each statutory requirement by a preponderance of the evidence. (*Appeal of Pifer*, 2021-OTA-338P.) Because the innocent spouse relief provisions are remedial in nature, they are construed and applied liberally in favor of the individual claiming their benefits. (*Friedman v. Commissioner* (2d Cir. 1995) 53 F.3d 523, 528-529.) A taxpayer must provide credible, competent, and relevant evidence to establish

each statutory requirement, and unsupported assertions are not sufficient to satisfy a taxpayer's burden of proof. (*Appeal of GEF Operating, Inc.*, 2020-OTA-057P.)

R&TC section 18533(i) is relevant to this appeal because there is evidence in the record that the IRS granted KC full federal innocent spouse relief pursuant to IRC section 6015(f) for tax year 2008. R&TC section 18533(b) and (c) are not relevant to this appeal because they require the existence of a deficiency (rather than an underpayment of reported tax) and this appeal involves a self-assessed unpaid tax liability, rather than a deficiency, for each of the two tax years at issue. Lastly, R&TC section 18533(f) is relevant to this appeal because it is available for a self-assessed unpaid tax liability.

Conforming Relief under R&TC section 18533(i)

As relevant to tax year 2008, R&TC section 18533(i)(1) provides that an individual who filed a joint California return and was granted federal innocent spouse relief under IRC section 6015 shall be eligible for conforming innocent spouse relief if three conditions are satisfied:

- The individual requests innocent spouse relief under R&TC section 18533;
- The facts and circumstances that apply to the understatement and liabilities for which the individual is requesting innocent spouse relief are the same facts and circumstances that applied to the understatement and liabilities for which the individual was granted federal innocent spouse relief under IRC section 6015; and
- The individual requesting innocent spouse relief under R&TC section 18533(i) provides FTB with a copy of the federal determination that granted the individual federal innocent spouse relief under IRC section 6015.

R&TC section 18533(i) does not apply, however, if the non-requesting spouse submits information that indicates innocent spouse relief should not be granted. R&TC section 18533(i)(2) provides that conforming relief should not be granted if any of the following exceptions apply:

- The facts and circumstances that apply to the understatement and liabilities for which the relief is requested are not the same facts and circumstances that applied to the understatement and liabilities for which the requesting spouse was granted relief under IRC section 6015;

- There has not been a federal determination granting relief under IRC section 6015 or the federal determination granting relief has been modified, altered, withdrawn, canceled, or rescinded; and
- The non-requesting spouse did not have an opportunity to participate within the meaning of IRC section 6015 and the regulations thereunder in the federal proceeding that resulted in relief under IRC section 6015.

Here, KC requested innocent spouse relief under R&TC section 18533 for the 2008 tax year and the IRS granted KC full federal innocent spouse relief for the 2008 tax year, as reflected in the IRS's October 6, 2020 letter informing KC that the IRS granted her full federal equitable innocent spouse relief pursuant to IRC section 6015(f) for tax year 2008. In addition, there is no evidence that indicates that any of the statutory exceptions to conforming innocent spouse relief applies. (R&TC, § 18533(i)(2).) On appeal, FTB invited EC to submit additional information and documents, but he did not produce any relevant additional information or documents. OTA also provided EC an opportunity to file a reply brief after FTB and KC filed their briefs, but he declined to do so. KC is therefore entitled to full conforming relief under R&TC section 18533(i) for tax year 2008.

Equitable Relief under R&TC section 18533(f)

As relevant to tax year 2007, R&TC section 18533(f) provides, "Under procedures prescribed by [FTB], if taking into account all the facts and circumstances, it is inequitable to hold the individual liable for any unpaid tax or any deficiency (or any portion of either), and relief is not available to the individual under subdivision (b) or (c), [FTB] may relieve the individual of that liability." In considering whether it would be inequitable to hold an individual liable for an unpaid tax or any deficiency, FTB and OTA follow the IRS guidelines set forth in IRS Revenue Procedure 2013-34, which are discussed below.⁴

IRS Guidance Regarding Claims for Equitable Relief

Revenue Procedure 2013-34 sets forth a three-step process for evaluating requests for equitable innocent spouse relief: (1) section 4.01 lists seven threshold conditions that must be satisfied; (2) section 4.02 provides three factors that must be met to obtain streamlined relief;

⁴ R&TC section 18533(g)(2) provides that it is the Legislature's intent that, in construing R&TC section 18533, "any regulations that may be promulgated by the Secretary of the Treasury under [IRC] section 6015 . . . shall apply to the extent that those regulations do not conflict with this section or with any regulations that may be promulgated by the [FTB]." Revenue Procedure 2013-34 provides the current guidance of the IRS with respect to determining whether equitable relief is warranted.

and (3) section 4.03 sets forth a list of nonexclusive factors that should be considered when the requesting spouse does not qualify for streamlined relief.

Threshold Conditions

Section 4.01 of Revenue Procedure 2013-34 provides that a requesting spouse must satisfy each of the following threshold conditions to be eligible for equitable relief:

1. The requesting spouse filed a joint return for the tax year for which relief is requested;
2. Relief is not available under R&TC section 18533(b) or (c);
3. The requesting spouse applies for relief within the applicable statute of limitations for requesting relief;
4. No assets were transferred between spouses as part of a fraudulent scheme by the spouses;
5. The non-requesting spouse did not transfer disqualified assets to the requesting spouse;
6. The requesting spouse did not file the return with a fraudulent intent; and
7. The income tax liability from which the requesting spouse seeks relief is attributable (in whole or in part) to an item of the non-requesting spouse unless a specific exception applies.⁵

KC satisfies the first six threshold conditions. She filed a joint return for tax year 2007 and relief is not available under R&TC section 18533(b) or (c) because there is no deficiency. There is no dispute that KC timely filed her request for relief and there is no evidence indicating that: 1) any assets were transferred between EC and KC as part of a fraudulent scheme, 2) EC transferred disqualified assets to KC, or 3) KC filed the 2007 return with a fraudulent intent.

KC also satisfies the seventh threshold condition because the 2007 unpaid tax liability is fully attributable to EC. FTB produced a copy of the EDD's records showing that during tax year 2007, EC received wages of \$190,397 from Puente Hills Toyota and \$22,750 from LoJack Corporation. OTA notes that the couple reported wages of \$207,947 on their 2007 return, KC asserts that all income received by the couple during tax year 2007 was earned by EC, and EC does not contend that any of the income is attributable to KC. KC therefore satisfies each of the threshold conditions set forth in section 4.01 of Revenue Procedure 2013-34.

⁵ The exceptions include attribution solely due to the operation of community property law, nominal ownership, misappropriation of funds, abuse, and fraud committed by the non-requesting spouse. (Rev. Proc. 2013-34, § 4.01.)

Section 4.02

The next inquiry is whether KC is entitled to a streamlined determination of equitable innocent spouse relief. Section 4.02 of Revenue Procedure 2013-34 permits a streamlined determination of equitable innocent spouse relief if each of the following three factors are satisfied: (1) the requesting spouse establishes that s/he is no longer married to the non-requesting spouse; (2) the requesting spouse establishes that s/he would suffer economic hardship if relief were not granted; and (3) the requesting spouse establishes that s/he did not know or have reason to know that the non-requesting spouse would not or could not pay the underpayment of tax reported on the joint income tax return.

The first factor is satisfied because the couple divorced on June 23, 2016. With respect to the second factor, economic hardship exists if the satisfaction of the tax liability in whole or in part will cause the requesting spouse to be unable to pay reasonable basic living expenses. (Rev. Proc. 2013-34, §§ 4.02(2) and 4.03(2)(b).) KC produced a copy of her completed IRS Form 8857, which she signed on June 19, 2019, that includes a financial statement showing her monthly expenses exceeded her monthly income by \$1,450. In its brief, FTB encourages KC to submit a current financial statement reflecting her monthly income and expenses and supporting documentation. KC has not produced another financial statement. The evidence in the record thus does not establish that KC would suffer an economic hardship if relief were not granted. Because KC does not satisfy the economic hardship factor of section 4.2, there is no need to address the third factor. KC is not entitled to a streamlined determination of equitable innocent spouse relief.

Section 4.03

If the threshold requirements are satisfied, and streamlined equitable innocent spouse relief is unavailable, section 4.03 of Revenue Procedure 2013-34 provides that equitable relief may be available to a requesting spouse in the case of an underpayment of tax based on the following nonexclusive factors: (1) the requesting spouse's marital status; (2) whether the requesting spouse would suffer an economic hardship if relief is not granted; (3) the requesting spouse's knowledge or reason to know whether the non-requesting spouse would or could pay the tax liability shown on the return; (4) the non-requesting spouse's legal obligation to pay the tax liability; (5) whether the requesting spouse significantly benefited from the unpaid tax liability; (6) the requesting spouse's compliance with income tax laws in the following tax years; and (7) the requesting spouse's mental and physical health at the time s/he signed the returns or requested relief.

No single factor is determinative; the list of factors is not exhaustive, and the degree of importance of each factor varies depending on the requesting spouse's facts and circumstances. (Rev. Proc. 2013-34, § 4.03(2).) Depending on the facts and circumstances, relief may still be appropriate if the number of factors weighing against relief exceeds the number of factors weighing in favor of relief, or a denial of relief may still be appropriate if the number of factors weighing in favor of relief exceeds the number of factors weighing against relief. (Rev. Proc. 2013- 34, § 3.05.) Abuse or the exercise of financial control on the part of the non-requesting spouse may impact the factors. (Rev. Proc. 2013-34, § 4.03(2).) Equitable relief may be inappropriate even if a simple counting of factors seems to favor relief. (Rev. Proc. 2013-34, §§ 3.05 & 4.03(2); *Appeal of Calegari, supra.*)

(1) Marital status

This factor will weigh in favor of relief if the requesting spouse was no longer married to the non-requesting spouse when FTB made its determination. (Rev. Proc. 2013-34, § 4.03(2)(a).) The couple divorced on June 23, 2016, KC requested relief on May 13, 2021, and FTB issued the NOAs on June 29, 2022. This factor favors relief.

(2) Economic hardship

If denying relief from joint and several liability will cause the requesting spouse to suffer economic hardship, this factor will weigh in favor of relief.⁶ (Rev. Proc. 2013-34, § 4.04(2)(b).) If a denial of relief will not cause the requesting spouse to suffer economic hardship, this factor will be neutral. (*Ibid.*) As discussed in section 4.02 above, KC has not established that she would suffer an economic hardship if relief were not granted. This factor is neutral.

(3) Knowledge of the underpayment

With respect to the knowledge factor, the question is whether, as of the date the return was filed (or the date the requesting spouse reasonably believed the return was filed), the requesting spouse knew or had reason to know that the non-requesting spouse would not or could not pay the tax liability at the time or within a reasonable period of time after the filing of the return. (Rev. Proc. 2013-34, § 4.03(2)(c)(ii).) The knowledge factor will weigh against relief if, based on the facts and circumstances, such as financial difficulties or other tax issues, it was

⁶ An economic hardship exists if the satisfaction of the tax liability in whole or in part will cause the requesting spouse to be unable to pay reasonable basic living expenses. This factor is determined based on rules similar to those provided in Treasury Regulation section 301.6343-1(b)(4), taking into account the requesting spouse's current income, expenses, and assets. A comparison will be made between the requesting spouse's income and the federal poverty guidelines for the requesting spouse's family size. (Rev. Proc. 2013-34, § 4.03(2)(b).)

not reasonable for the requesting spouse to believe that the non-requesting spouse would or could pay the tax liability reported on the return. (*Ibid.*)

As explained above, abuse or the exercise of financial control on the part of the non-requesting spouse may impact the factors. (Rev. Proc. 2013- 34, § 4.03(2).) If the non-requesting spouse abused the requesting spouse or maintained control over the household finances by restricting the requesting spouse's access to financial information, and, therefore, because of the abuse or financial control, the requesting spouse was unable to question the payment of the taxes reported as due on the joint return or challenge the non-requesting spouse's assurance regarding the payment of the taxes, for fear of the non-requesting spouse's retaliation, the knowledge factor will weigh in favor of relief even if the requesting spouse knew or had reason to know about the non-requesting spouse's intent or ability to pay the taxes due. (Rev. Proc. 2013-34, § 4.03(2)(c).)

EC contends that KC filed the couple's 2007 return because he was recovering from his motorcycle injuries, and KC was aware of how much income the couple received in 2007 because she was fully in charge of the marital finances. EC asserts that he was completely incapacitated and unable to work in 2008 after he was injured in a motorcycle crash in January 2008; that he does not recall how much or what amount of income he received in 2008; and that he relied on KC for care and financial guidance. EC provided FTB with copies of his medical records showing that he was injured in the January 2008 motorcycle accident.

Contrary to EC's claim that he was unable to work in 2008, FTB produced copies of EDD records showing that during 2008, EC earned total wages of \$147,680 from Industrious Motors, MEC Holding Computer, Alhambra Chrysler, and Puente Hills Toyota. FTB does not dispute that EC sustained injuries from the January 2008 motorcycle crash, but notes that the couple's 2007 return was not filed until January 28, 2010. In its brief, FTB encourages EC to provide documents, including third-party statements from individuals with personal knowledge substantiating that KC had access to the couple's joint bank accounts, knowledge of the couple's financial affairs, and involvement in filing the couple's 2007 return. EC did not provide the requested evidence.

KC has established that EC abused her and her child, and she provided documentation substantiating a Criminal Protective Order that was filed against EC, as well as criminal threats and convictions with respect to KC. She states that during their marriage, EC was exclusively in control of all money, cash, bank accounts, brokerage accounts and assets, and that she was not allowed to touch his money, as she would suffer physical and verbal abuse from EC. This indicates a level of abuse and financial control such that KC may have been unable to question

the payment of the tax reported on the 2007 return for fear of EC's retaliation. Due to the abuse and financial control, even if KC knew or had reason to know that EC would not or could not pay the couple's 2007 tax liability, the knowledge factor weighs in favor of relief. (Rev. Proc. 2013-34, § 4.03(2)(c).)

(4) Legal obligation

This factor will weigh in favor of relief if the non-requesting spouse has the sole legal obligation to pay the outstanding tax liability under a divorce decree or other legally binding agreement. (Rev. Proc. 2013-34, §4.03(2)(d).) This factor will weigh in favor of relief if the non-requesting spouse has the sole legal obligation. (*Ibid.*) This factor will weigh against relief if the requesting spouse has the sole legal obligation. (*Ibid.*) This factor will be neutral if, based on the divorce decree or agreement, both spouses have a legal obligation to pay the outstanding income tax liability, or the divorce decree or agreement is silent as to any obligation to pay the outstanding income tax liability. (*Ibid.*) Here, the debt section of the settlement agreement attached to the couple's divorce decree states that any and all tax debt in the name of EC shall be his separate debt and any and all tax debt in KC's name shall be her separate debt. Because the couple's settlement agreement is silent as to any obligation to pay the 2007 joint tax liability, this factor is neutral.

(5) Significant benefit

Regarding the significant benefit factor, the question is whether the requesting spouse significantly benefitted from the unpaid income tax liability. (Rev. Proc. 2013-34, § 4.03(2)(e).) A significant benefit is defined as any benefit in excess of normal support. (*Ibid.*) This factor is neutral if the amount of unpaid tax is small such that neither spouse received a significant benefit. (*Ibid.*) There is no evidence that KC obtained a significant benefit from the underpayment of tax. This factor is neutral.

(6) Compliance with income tax laws

If the requesting spouse is compliant for the tax years after being divorced from the non-requesting spouse, this factor will weigh in favor of relief, and if not, this factor will weigh against relief. (Rev. Proc. 2013-34, § 403(2)(f)(i).) This factor is neutral if the requesting spouse made a good faith effort to comply with the tax laws but was unable to comply fully. (*Ibid.*) According to FTB's records, KC filed her 2016 and 2017 returns after their filing due dates without any balances owed and KC only has an outstanding balance owed for tax year 2020. KC has been

mostly, though not fully, compliant with her tax obligations after her divorce. This factor is neutral.

(7) Mental or physical health

This factor will weigh in favor of relief if the requesting spouse was in poor physical or mental health at the time the return was filed (or at the time the requesting spouse reasonable believed the return was filed), or at the time the requesting spouse requested relief. (Rev. Proc. 2013-34, § 4.03(2)(g).) KC has stated that she was abused verbally and physically by EC, but does not contend, and the evidence does not show, that she suffered from a mental or physical health problem at the time the couple’s 2007 return was filed or when she made her request for relief. The mental or physical health factor is neutral.

While two factors favor relief and five factors are neutral, none of the factors weigh against granting KC relief. Moreover, OTA gives great weight to the evidence showing EC’s abuse and financial control over KC. (Rev. Proc. 2013-34, § 4.01.) Accordingly, OTA finds that KC is entitled to full equitable relief for the 2007 tax liability.

HOLDING

KC is entitled to full innocent spouse relief for tax years 2007 and 2008 pursuant to R&TC section 18533(f) and (i), respectively.

DISPOSITION

FTB’s actions granting innocent spouse relief to KC for tax years 2007 and 2008 are sustained.

DocuSigned by:
Amanda Vassigh
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Amanda Vassigh
Administrative Law Judge

We concur:

Signed by:
Veronica I. Long
32D4080C49C849F...
Veronica I. Long
Administrative Law Judge

DocuSigned by:
Keith T. Long
DC88A60D8C3E442...
Keith T. Long
Administrative Law Judge

Date Issued: 1/8/2025