



Agenda

Office of Tax Appeals Hearings
Wednesday, December 18, 2019, 10:00 a.m.
12900 Park Plaza Dr.
Cerritos, CA 90703

Agenda updated as of 12/13/19, 1:15 p.m.

Franchise and Income Tax Appeals Hearings

~~Inja Chun, 18042839~~

~~Panel Lead: _____ Jeffrey Margolis~~

~~Panel Members: _____ Sara Hosey
_____ John Johnson~~

~~Appearing for Taxpayer: _____ Ken Kim, Representative~~

~~Appearing for Franchise Tax Board: _____ Brad Coutinho, Tax Counsel~~

~~_____ Marguerite Mosnier, Tax Counsel~~

~~Issue: What was the correct tax basis of the property that appellant sold at a gain in 2012.~~

Joseph Boodaie and Mojgan Boodaie, 18011178

Panel Lead: Kenny Gast

Panel Members: Jeffrey Margolis
Richard Tay

Appearing for Taxpayer: Joseph Boodaie, Taxpayer
Walter Weiss, Attorney

Appearing for Franchise Tax Board: David Hunter, Tax Counsel
Peter Kwok, Tax Counsel

Issues: Whether, for the 2008 tax year, appellants (1) must include in their gross income \$3,256,232 of ordinary pass-through income from an S corporation, (2) are entitled to deduct \$25,000 of passive rental real estate activity losses against their ordinary income, and (3) are liable for the accuracy-related penalty.



Business Tax Appeals Hearings

Richard Khraich, 18012026

Panel Lead:

Panel Members:

Appearing for Taxpayer:

Appearing for Department of

Tax and Fee Administration:

Daniel Cho

Linda Cheng

Nguyen Dang

Richard Khraich, Taxpayer

Scott Lambert, Hearing Representative

Lisa Renati, Hearing Representative

Dana Flanagan-McBeth, Tax Counsel

Issue: Whether adjustments are warranted to the determined measure of tax.

Edik Paria, 18012066

Panel Lead:

Panel Members:

Appearing for Taxpayer:

Appearing for Department of

Tax and Fee Administration:

Suzanne Brown

Jeff Angeja

Andrew Kwee

Shawn Tavakol, Representative

Chad Bacchus, Tax Counsel

Stephen Smith, Tax Counsel

Lisa Renati, Hearing Representative

Issue: Whether adjustments are warranted to the disallowed amount of claimed nontaxable labor.

The following cases were removed from this agenda:

Thierry Lemaitre, 18010751

Taxpayer did not respond to the hearing notice.

Morry Waksberg, 18042709

Taxpayer did not respond to the hearing notice.

Rick George Dudum, 18011888, 18011889

Taxpayer did not respond to the hearing notice.

Robert D. and Joy Johnson Taylor, 18093829

Parties agreed to a postponement.

American Earth Management, Inc.
18011920, 18011921, 18011922

Parties agreed to a postponement.

Inja Chun, 18042839

During OTA review the FTB conceded the entire amount at issue.



State of California Office of Tax Appeals

The hearing location is accessible to people with disabilities. Please contact Claudia Lopez at (916)206-4772, or email Claudia.Lopez@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.