



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, November 16, 2021, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 11/16/21, 8:00 a.m.)

Franchise and Income Tax Appeals Hearings

T. Glasser, 20025852

Panel Lead:

Amanda Vassigh

Panel Members:

Mike Le

Andrew Wong

Appearing for Taxpayer:

Steven S. Glick, Representative

Appearing for Franchise Tax Board:

Peter Kwok, Tax Counsel

David Hunter, Tax Counsel

Issues: Whether appellant is entitled to exclude capital gains derived from the disposition of inherited property in 2013 for California tax purposes, and whether FTB's assessment is barred by the statute of limitations.

1:00 p.m. session

~~S. Ragunathan and P. Parthasarathy, 20015671~~

~~Panel Lead: _____ Mike Le~~

~~Panel Members: _____ Natasha Ralston~~

~~_____ Joshua Lambert~~

~~Appearing for Taxpayer: _____ S. Ragunathan, Taxpayer~~

~~_____ Jerome A. Clay, Representative~~

~~Appearing for Franchise Tax Board: _____ David Muradyan, Tax Counsel~~

~~_____ Ellen Swain, Tax Counsel~~

~~Issues: Whether respondent properly imposed the demand penalty for the 2016 tax year, and whether appellants have established reasonable cause for failing to timely respond to respondent's demand for tax return for the 2016 tax year.~~



State of California Office of Tax Appeals

~~K. Babaoff and S. Babaoff, 19125534~~

~~Panel Lead: Amanda Vassigh~~

~~Panel Members: Richard Tay~~

~~Joshua Lambert~~

~~Appearing for Taxpayer: K. Babaoff, Taxpayer~~

~~Robert M. Corbin, Representative~~

~~Jenny Rong, Representative~~

~~Appearing for Franchise Tax Board: David Hunter, Tax Counsel~~

~~Marguerite Mosnier, Tax Counsel~~

~~Issues: Whether appellants have shown they are entitled to a claimed capital loss of \$3,250,000, and whether appellants are liable for the accuracy-related penalty.~~

The following cases were removed from this agenda:

S. Mathew and S. Mathew, 18103885 Taxpayer requested a postponement.

S. Ragunathan and P. Parthasarathy, 20015671 Taxpayer requested a postponement.

K. Babaoff and S. Babaoff, 19125534 Taxpayer requested a postponement.

The hearing location is accessible to people with disabilities. Please contact Mike Singh at (916)216-0097, or email Mike.Singh@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.