



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Tuesday, May 24, 2022, 9:00 a.m.  
400 R Street  
Hearing Room  
Sacramento, CA 95811

(Agenda updated as of 05/16/22, 4:18 p.m.)

**Franchise and Income Tax Appeals Hearings**

B. Housman & B. Pena, 18010200

Panel Lead:

Joshua Lambert

Panel Members:

Cheryl Akin

Sara Hosey

Appearing for Taxpayer:

Jeffrey M. Vesely, Attorney

Annie H. Huang, Attorney

B. Housman, Witness

Appearing for Franchise Tax Board:

Bradley W. Kragel, Tax Counsel

Ronald Hofsdal, Tax Counsel

Issues: Whether appellants were nonresidents of California on August 29, 2009; and even if appellants were residents of California on August 29, 2009, whether appellant B. Housman was entitled to a basis step-up as a result of a valid check-the-box election for federal and California income tax purposes.

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

La Paloma Nevada Trust, 18010922

Panel Lead:

Sara Hosey

Panel Members:

Mike Le

Tommy Leung

Appearing for Taxpayer:

R. Todd Luoma, Attorney

B. Burger, Witness

Appearing for Franchise Tax Board:

Sonia Woodruff, Tax Counsel

Carolyn Kuduk, Tax Counsel

Issue: Whether appellant has met its burden of proof as to qualifying for tax deferred treatment regarding the real property in Los Altos, California, pursuant to Internal Revenue Code section 1031(a).



## State of California Office of Tax Appeals

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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.