



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, February 14, 2023, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 02/01/23, 12:18 p.m.)

Franchise and Income Tax Appeals Hearings

A. Kassel, 18010965

Panel Lead:

Cheryl Akin

Panel Members:

Sara Hosey

Kenny Gast

Appearing for Taxpayer:

Mortimer Laski, Attorney

Anthony Glass, Attorney

Appearing for Franchise Tax Board: David Hunter, Tax Counsel

Issues: Whether appellant's reported sale of stock in Flexiciser, Inc. during the 2007 tax year had economic substance beyond tax considerations and whether appellant is entitled to the reported capital loss.

1:00 p.m. Session

F. Golshani, 21067910

Panel Lead:

Asaf Kletter

Panel Members:

Mike Le

Eddy Lam

Appearing for Taxpayer:

F. Golshani, Taxpayer

Appearing for Franchise Tax Board:

Parviz Iranpour, Tax Counsel

David Hunter, Tax Counsel

Issue: Whether appellant has shown error in FTB's proposed assessment of additional tax for appellant's 2015, 2016, and 2017 tax years.



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D. Schryer, 19125583

Panel Lead:

Mike Le

Panel Members:

Ovsep Akopchikyan

Sheriene Ridenour

Appearing for Taxpayer:

Robert Fedor, Attorney

Appearing for Franchise Tax Board: Nathan Hall, Tax Counsel

Issues: Whether appellant may exclude from income capital gain for the 2012 taxable year for California tax purposes; whether appellant is entitled to claim a passive activity loss deduction with respect to a residential property located on Crest Court in Beverly Hills, California (the Crest Court property); whether appellant is entitled to claim a carryover loss with respect to the activity at the Crest Court property in the 2012 taxable year; and, whether appellant needs to prove his 2011 loss relating to the Crest Court property after the FTB withdrew its assessment for the 2011 tax year.

The following cases were removed from this agenda:

D. Weinstein and C. Weinstein, 21037384

Taxpayers requested a postponement.

J. Schutzer et al., 18010237, 18012388,
and 18010700

Taxpayers withdrew appeals.

The hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email 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.