



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Friday, May 19, 2023, 9:30 a.m.
400 R Street
Virtual Hearings

(Agenda updated as of 05/08/23, 10:46 a.m.)

Franchise and Income Tax Appeals Hearings

R. Bahnasy, 220510433

Panel Lead:

Teresa Stanley

Panel Members:

Tommy Leung

Asaf Kletter

Appearing for Taxpayer:

James Creech, Representative

Appearing for Franchise Tax Board:

Paige Chang, Tax Counsel

Maria Brosterhous, Tax Counsel

Issue: Whether appellant has shown that the tax return filed for 2015 was a timely claim for refund.

1:00 p.m. Session

M. Gelman and R. Gelman, 19095263

Panel Lead:

Tommy Leung

Panel Members:

Ovsep Akopchikyan

Eddy Lam

Appearing for Taxpayer:

Marc Gelman, Taxpayer

Brian Dror, Representative

Appearing for Franchise Tax Board:

Paul Kim, Tax Counsel

Brad Kragel, Tax Counsel

Christopher Casselman, Tax Counsel

Issues: Whether EADC, LLC, became a partner of South River on July 7, 2010; whether duty of consistency applies to FTB too; whether TEFRA applied to CA in 2010 and if not, what law applied; and, whether FTB's action violate policy of promoting low income housing in lieu of general tax rules for partnerships, such as substantive economic effect allocations.



State of California Office of Tax Appeals

The following cases were removed from this agenda:

J. Morris and B. Morris, 21129345	Taxpayer requested a postponement.
H. Rahman and A. Engstrom, 220310041	Taxpayer waived hearing.
J. Lesko, 220310036	Taxpayer requested a postponement.

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.