



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Tuesday, June 6, 2023, 9:30 a.m.  
12900 Park Plaza Dr.  
Suite 300  
Cerritos, CA 90703

(Agenda updated as of 06/05/23, 11:06 a.m.)

**Franchise and Income Tax Appeals Hearings**

S.W.S. Realty, LLC, 21088351  
M. Shoraka and K. Shoraka, 21088354  
S. Shoraka, 21088356  
B. Shoraka, 21088359  
S. Shidfar, 21088360  
J. Varjavand, 21088361

Panel Lead:

Veronica Long

Panel Members:

John Johnson

Eddy Lam

Appearing for Taxpayer:

David Riley, Attorney

Donna LaPorte, Attorney

Appearing for Franchise Tax Board:

Carolyn Kuduk, Tax Counsel

Marguerite Mosnier, Tax Counsel

Issue: Whether appellants have established that S.W.S. Realty, LLC's disposition of real property located at Slauson Avenue qualifies for nonrecognition treatment pursuant to Internal Revenue Code (IRC) section 1031.

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

D. Hamilton and J. Hamilton, 220811014

Panel Lead:

Eddy Lam

Panel Members:

Andrew Wong

Teresa Stanley

Appearing for Taxpayer:

Amy Sanchez, Representative

Appearing for Franchise Tax Board:

Topher Tuttle, Tax Counsel

Joel Smith, Tax Counsel

Issues: Whether appellants demonstrated reasonable cause to abate the late payment penalty, and whether appellants are entitled to interest abatement.



## State of California Office of Tax Appeals

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### Virtual Hearing

M. Waksberg, 18042709

Panel Lead: \_\_\_\_\_ Keith Long

Panel Members: \_\_\_\_\_ John Johnson

\_\_\_\_\_ Cheryl Akin

Appearing for Taxpayer: \_\_\_\_\_ M. Waksberg, Taxpayer

Appearing for Franchise Tax Board: \_\_\_\_\_ Joel Smith, Tax Counsel

Issues: ~~Whether appellant has demonstrated error in FTB's proposed assessment of additional tax for the 2015 tax year; whether appellant has shown reasonable cause for the late filing of the 2015 return; whether appellant has demonstrated reasonable cause for failing to respond to FTB's demand for tax return; whether appellant has established a basis to abate the filing enforcement cost recovery fee; and, whether appellant has established a basis to abate interest.~~

The following cases were removed from this agenda:

J. Two, 21119065

Taxpayer did not respond to the hearing notice.

Q. Tran and R. Medina, 21088364

Taxpayers requested a postponement.

Crevier Classics, Inc., 18083648

Taxpayer requested a postponement.

D. Schryer, 19125635

Taxpayer requested a postponement.

M. Waksberg, 18042709

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

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.