



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, August 15, 2023, 1:00 p.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 08/02/23, 1:05 p.m.)

Franchise and Income Tax Appeals Hearings

Chaney Family Trust, 220911290

Panel Lead:

Amanda Vassigh

Panel Members:

Cheryl Akin

Mike Le

Appearing for Taxpayer:

Michael Chaney, Representative

Appearing for Franchise Tax Board: Joel Smith, Tax Counsel

Issue: Whether appellant's claim for refund for the 2014 tax year is barred by the statute of limitations.

Silverado Lodging Co., LLC, 21047599

C.V. Patel and K.C. Patel, 21047600

J.V. Patel and J.A. Patel, 21047601

Panel Lead:

Veronica Long

Panel Members:

Mike Le

Tommy Leung

Appearing for Taxpayer:

J.V. Patel, Taxpayer

C.V. Patel, Taxpayer

Edward Kaplan, Attorney

Appearing for Franchise Tax Board:

Marguerite Mosnier, Tax Counsel

Carolyn Kuduk, Tax Counsel

Issue: Whether appellants have demonstrated that they met the exchange requirement of Internal Revenue Code section 1031 to properly execute a tax-deferred like-kind exchange.



State of California Office of Tax Appeals

The following cases were removed from this agenda:

International Green Auto, 21017124

Taxpayer requested a postponement.

M. McGuire, 220811064

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.