



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, September 12, 2023, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 09/05/23, 3:03 p.m.)

Franchise and Income Tax Appeals Hearings

M. Segal and A. Segal, 21067917

Panel Lead:

Andrea Long

Panel Members:

Amanda Vassigh

Sheriene Ridenour

Appearing for Taxpayer:

William Weintraub, Attorney

Appearing for Franchise Tax Board:

David Hunter, Tax Counsel

Issue: Whether appellants have established error in FTB's disallowance of appellants' claimed bad debt deduction for 2013.

1:00 p.m. session

S. Yari and L. Yari, 18042718

Panel Lead:

Richard Tay

Panel Members:

Andrea Long

Amanda Vassigh

Appearing for Taxpayer:

Steven Mather, Attorney

Appearing for Franchise Tax Board:

Todd Watkins, Tax Counsel

Matthew Miller, Tax Counsel

Issue: Whether respondent's Notice of Proposed Assessment was timely for purposes of the statute of limitations.



State of California
Office of Tax Appeals

M. Saxon, 20036049

Panel Lead:

Asaf Kletter

Panel Members:

Richard Tay

Eddy Lam

Appearing for Taxpayer:

Thomas Nitti, Attorney

Appearing for Franchise Tax Board:

Carolyn Kuduk, Tax Counsel

Nathan Hall, Tax Counsel

Issue: Whether, for the 2013 tax year, appellant completed any valid like-kind exchanges pursuant to Internal Revenue Code (IRC) section 1031.

The following cases were removed from this agenda:

S. Mirian, 21037325

Taxpayer withdrew appeal.

Crevier Classics, Inc., 18083648

FTB 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.