

BEFORE THE OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

IN THE MATTER OF THE APPEAL OF, )  
 )  
J. GOLDSTEIN and A. GOLDSTEIN, ) OTA NO. 220410145  
 )  
 APPELLANT. )  
 )  
 )

## TRANSCRIPT OF ELECTRONIC PROCEEDINGS

State of California

Wednesday, November 15, 2023

Reported by:  
ERNALYN M. ALONZO  
HEARING REPORTER

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Transcript of Electronic Proceedings,  
taken in the State of California, commencing  
at 10:30 a.m. and concluding at 11:04 a.m.  
on Wednesday, November 15, 2023, reported by  
Ernalyn M. Alonzo, Hearing Reporter, in and  
for the State of California.

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APPEARANCES:

Panel Lead: ALJ EDDY LAM

Panel Members: ALJ SHERIENE RIDENOUR  
ALJ ASAF KLETTER

For the Appellant: J. GOLDSTEIN

For the Respondent: STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
  
LAWRENCE XIAO  
ADAM SUSZ

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I N D E X

E X H I B I T S

(Appellant's Exhibits 1-6 were received at page 7.)  
(Department's Exhibits A-H were received at page 7.)

P R E S E N T A T I O N

	<u>PAGE</u>
By Mr. Goldstein	8
By Mr. Xiao	17

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California; Wednesday, November 15, 2023  
10:30 a.m.

JUDGE LAM: We are opening the record in the Appeal of J. Goldstein and A. Goldstein. This matter is being held before the Office of Tax Appeals. The OTA Case No. is 220410145. Today's date is Wednesday, November 15th, 2023, and the time is approximately 10:30 a.m. This hearing is being conducted electronically with the agreement of the parties.

Today's hearing is being heard by a panel of three Administrative Law Judges. My name is Eddy Lam, and I will be the lead judge. Sheriene Ridenour and Asaf Kletter are the other members of this tax appeals panel. All three judges will meet after the hearing and produce a written opinion as equal participants. Although the lead judge will conduct the hearing, any judge on this panel may ask questions or otherwise participate to ensure that we have all the information needed to decide this appeal.

Now for introductions. Can the Appellant start introducing yourself on the record.

MR. GOLDSTEIN: Jonathan Goldstein.

JUDGE LAM: Thank you.

And can we have Respondent introduce themselves on the record.

1           MR. XIAO:  Lawrence Xiao, attorney for the  
2           Franchise Tax Board.

3           MR. SUSZ:  Adam Susz, attorney for the Franchise  
4           Tax Board.

5           JUDGE LAM:  Thank you.

6           Before I move onto the next step, can we have  
7           everyone mute their microphones if they're not speaking to  
8           avoid any feedback.  We're hearing some feedback.  Okay.  
9           That's better now.  Okay.  Thank you.

10          And as discussed and agreed upon by the parties  
11          at the prehearing conference on October 9th, 2023, and  
12          notated in my minutes and orders, the issue in this matter  
13          is whether Appellants have shown error in Franchise Tax  
14          Board's application of the California method of computing  
15          Appellants' tax.  No objections were raised, and we'll  
16          move onto the next item on the agenda, which is the  
17          exhibits.

18          Appellants' have identified Exhibits 1 through 6  
19          and have no other exhibits to offer as evidence.  
20          Respondent has no objections to them.  Let me see.  Is  
21          that -- I want to confirm with Appellant if that's  
22          correct.

23          Appellant?

24          MR. GOLDSTEIN:  Confirmed.  I guess for  
25          simplicity, I will refer to -- it's exhibit -- I think it

1 was sent twice, Exhibit 5 and 6. So it's the one that is  
2 Exhibit 5 I will refer to in this proceeding.

3 JUDGE LAM: Thank you for the clarification.

4 And moving onto Respondent. Respondent has  
5 identified Exhibits A through H and no other exhibits to  
6 offer as evidence. Appellant has no objections to them as  
7 well. Since no objections were raised, these exhibits are  
8 admitted in the record.

9 (Appellant's Exhibits 1-6 were received  
10 in evidence by the Administrative Law Judge.)

11 (Department's Exhibits A-H were received in  
12 evidence by the Administrative Law Judge.)

13 JUDGE LAM: Appellants have not identified any  
14 witnesses or submitted a witness list as prescribed from  
15 the date of the minutes and orders.

16 Are there any questions so far? I want to start  
17 out with Appellant.

18 MR. GOLDSTEIN: No.

19 JUDGE LAM: Thank you.

20 And how about Franchise Tax Board?

21 MR. XIAO: Lawrence Xiao. No.

22 JUDGE LAM: Okay. Thank you.

23 Before we begin the hearing, I would like to have  
24 the record reflect that notwithstanding FTB's Notice of  
25 Action in which it assesses an additional tax of \$3,640,

1 it is stipulated and agreed upon by both Appellant and FTB  
2 that the maximum additional tax amounts collectible by FTB  
3 upon the conclusion of this appeal is \$2,482.

4 This oral hearing will begin. Mr. Goldstein, you  
5 can begin your presentation for about 15 minutes. And as  
6 the reminder, Mr. Goldstein, you will be offered a final  
7 statement after FTB's closing remarks for about five  
8 minutes. You can begin at any time.

9 MR. GOLDSTEIN: Thank you.

10  
11 PRESENTATION

12 MR. GOLDSTEIN: Jonathan Goldstein. Good  
13 afternoon, Your Honors. I am Jonathan Goldstein for the  
14 Appellant. For the record I am also an attorney,  
15 although, I am not a tax attorney.

16 This case is reference to an additional tax that  
17 the State of California has requested to be levied against  
18 myself and my spouse for the fiscal year 2016 in the  
19 stipulated amount of \$2,482. For the simplicity of this  
20 presentation, I'm just going to refer to one of my  
21 exhibits, which is Exhibit 5. I believe Exhibit 6 is just  
22 pretty much a restatement of Exhibit 5. And in that  
23 exhibit, I will highlight for you the facts and legal  
24 evidence that supports my position today.

25 So very quickly, a brief summary of the material



1 relevant facts for this case. In both 2016, both myself  
2 and my spouse were full-year residents of the State of New  
3 York, where we both have been residents since birth. So  
4 we've never changed. We had no property or assets in the  
5 State of California and were also never physically present  
6 in the State of California.

7 In 2016, my wife was a teacher at a non-profit  
8 school where she was a W-2 employee and earned \$55,426 for  
9 which she got a W-2. And I refer what is noted at the  
10 bottom right as page 78 of 110 of Exhibit 5 to support  
11 this statement. I myself started my year as a non-equity  
12 partner between January 1st, 2016, to February 2nd, 2016,  
13 at the law firm Katten, Muchin, and Rosenman. Now, as a  
14 non-equity partner, I had no equity. I made zero dollars  
15 in capital contributions, and 100 percent of my income  
16 from this firm was treated as salary. That is on line 7  
17 of my K-1 as a guaranteed payment. Okay. To support this  
18 position, I refer again to my exhibit. The bottom right  
19 is page 90 of 110, which supports all of these facts.

20 Moving on, from February 3rd, 2016, to  
21 December 31st, 2016, I again was a non-equity partner at  
22 the law firm Pillsbury Winthrop Shaw Pittman as a  
23 non-equity partner. Again, I had no equity. I made zero  
24 dollars in capital contribution and 100 percent of my  
25 income was treated as salary. Again, a full guaranteed

1 payment on line 7 of my K-1 from that firm. I refer again  
2 to the bottom right of page 91 of 110 of Exhibit 5 to  
3 support this fact.

4 In 2016, I rolled over certain retirement funds  
5 from investments at my prior law firms, which I treated on  
6 federal tax return as a nontaxable event on line 16. On  
7 October 9th, 2018, the IRS notified me that it disagreed  
8 with this treatment because it took the position that the  
9 account to which it was rolled over was a non-qualifying  
10 account. While Appellants disagreed with this position,  
11 we did not legally contest it and paid the additional tax  
12 assessment in early 2019.

13 Between March 20th and November 2022, the State  
14 of California sent various notices to me arguing that  
15 additional California tax was payable in 2016 as a 2016  
16 IRS assessment. Initial assessment that the State of  
17 California imposed was \$1,537. In October of 2020, I got  
18 a second notice from the State of California revising this  
19 amount from \$1,537 to \$3,688. Now, it should be noted  
20 that between that period I did not support -- present any  
21 additional supporting information. The additional  
22 assessment was at -- solely as a result of whatever was  
23 going on internally by the State of California.

24 Based on subsequent discussions and  
25 correspondences, as has been stipulated, Appellant and

1 Respondent have agreed that the maximum amount that can be  
2 assessed from this proceeding is \$2,482. And by the way,  
3 for the record, you can see from Exhibit 6 this is  
4 something that I offered to settle for a long time ago on  
5 the condition that it included all penalties and interest.

6 Now, Your Honors, the Supreme Court has held as  
7 recently as 2003 in Clackamas Gastroenterology Associates  
8 versus Wells that non-equity partners are employees. And  
9 as highlighted on page 90 and 91 of my Exhibit 5, my K-1s  
10 reflect that I was, for all purposes, an employee, even  
11 though I got my tax form in the form of a K-1. I received  
12 no profits, and I didn't have a single penalty -- a  
13 penny -- I'm sorry. I didn't have a single penny of  
14 capital invested in either of these firms.

15 And in summary, based on that alone, Appellants  
16 take the position that the State of California had no  
17 basis to tax any of our income, let alone the authority to  
18 impose additional assessments that is the subject of  
19 today's hearing. Accordingly, when you couple Clackamas  
20 with Brady, there's no nexus here between Appellants and  
21 the State of California to tax our income in 2016. And  
22 while these cases are quite old, I was surprised to see  
23 that the case law has not been tested insofar as  
24 Appellants' specific fact patterns are concerned since  
25 that date.

1           Now, regardless of whether or not the bench  
2       agrees with that position or not, it's the burden on the  
3       Respondents to demonstrate that additional taxes are  
4       payable to the State of California indirectly on our  
5       non-California income as a result of the IRS assessment.  
6       And to prove Respondent's case, they've argued that the  
7       California method enables them to do so, indirectly of  
8       course. The Respondents, of course, concede that the  
9       subject assessment does not include any income whatsoever  
10      that was sourced in California. And there is no nexus  
11      whatsoever from such income to the State of California,  
12      whether or not that's in 2016 or for that matter because  
13      we are talking about retirement income where the funds  
14      were paid into the original account in prior years. None  
15      of those years, for the record, had any income whatsoever  
16      and sourced to California.

17           In fact, I was a pure employee from the years in  
18      which that money was sourced. But instead, it argues that  
19      the California method, like I said, enables it to charge  
20      additional taxes, basically, using a higher rate of tax on  
21      the income tax that was reportedly as being taxable in the  
22      State of California. Which, again, for the record, we  
23      argue that under Brady and Clackamas that ability itself  
24      is questionable.

25           Now, ignoring the fact that the California method

1 in form over substance, like I said, does exactly what it  
2 is purporting to do, okay, which is indirectly taxing my  
3 non-California income. What cannot be ignored is that the  
4 method in which the Respondents calculated my tax is  
5 questionable in both law and in fact.

6 First, let's talk about the facts, which I  
7 incorporate for reference of ease pages 2 and 3 of  
8 Exhibit 5. And I've highlighted, of course, certain  
9 material items but not all of the items that have been  
10 part of my presentation. But notably I reference the fact  
11 that State of California recalculated on its own over the  
12 period of two years the alleged additional tax liability  
13 using the so-called California method. Now, why did it do  
14 so? Meaning why did it take them three times to come up  
15 with a supposed revised analysis?

16 I mean, it's not like it's in theory using the  
17 formula would have been a complicated process. Okay. But  
18 we would -- I would argue that the reason why that  
19 happened is -- and the reason why the Respondents wrong on  
20 all three occasions is because 100 percent of the  
21 additional income that's subject to the IRS assessment  
22 should have been a zero-sum event under the State of  
23 California, even using the so-called California method.  
24 Because even though you may add it to Column A of the  
25 California income tax, it should have been 100 percent

1 taken out and subtracted under Column B, yielding a no sum  
2 taxable event, at least insofar as computation of taxes in  
3 California are concerned.

4 And for supporting evidence to support this  
5 position, I point you to page 17 of my Exhibit 10 -- I'm  
6 sorry -- of my Exhibit 5 to highlight that under  
7 California Personal Income Tax Sections 17952 and 17955,  
8 it's clear that this income is a 100 percent nontaxable  
9 event in the State of California. You can't say on one  
10 hand it's a nontaxable event in the State of California  
11 yet, on the other hand, it's a taxable event under the  
12 federal law. So, therefore, under the one hand you can  
13 use it and one hand you can't for purposes of calculating  
14 your California tax. It's inconsistent, and my opinion  
15 wrong by virtue of the expressed meaning of those  
16 statutes.

17 Now, let's go to the law. Does the State of  
18 California even have jurisdiction and the right to tax a  
19 non-resident employee who has no income or assets on a  
20 portion of his income simply because the federal form  
21 evidencing his income is in the form of a K-1? Again, I  
22 argue, and the answer -- under Clackamas and Brady, the  
23 answer is no. However, again, even if you disagree, I  
24 argue that even applying said California method, the State  
25 of California improperly assessed additional amounts

1       because the additional assessment is a zero-sum event  
2       under the State of California's own California method.

3               And for that, I will yield the rest of my time,  
4       and I thank you for your attention.

5               JUDGE LAM: Thank you, Mr. Goldstein.

6               I'm going to turn to my Panelist to see if they  
7       have any questions. I'm going to start off with  
8       Judge Ridenour.

9               Do you have any questions?

10              JUDGE RIDENOUR: Thank you. Yes, I do have a  
11       question.

12              Mr. Goldstein, can you please clarify for the  
13       record, from your arguments it appears you're saying you  
14       have no California source income, but yet you filed a  
15       540NR for 2016. So can you please clarify if you had any  
16       California source income for 2016.

17              MR. GOLDSTEIN: My position is regardless of  
18       whether or not I technically filed, the answer is no. I  
19       have no California sourced income. If you look at the  
20       fact that all of my income was in the form of guaranteed  
21       payments, I think it's a lot easier to pay effectively  
22       \$1,000 a year to the State of California than to start a  
23       class action lawsuit to go up to the Supreme Court to  
24       challenge whether or not you have authority or not.

25              JUDGE RIDENOUR: Okay. Thank you for the

1 clarification.

2 MR. GOLDSTEIN: Yes.

3 JUDGE LAM: This is Judge Lam speaking. And then  
4 I'm going to move on to Judge Kletter.

5 JUDGE KLETTER: This is Judge Kletter. I do not  
6 have any questions for Appellant. Thank you so much.

7 JUDGE LAM: This is Judge Lam speaking. Thank  
8 you.

9 I have a question for Appellant.

10 Can you please -- I know that you cited Clackamas  
11 Gastroenterology Associates versus Wells. Can you please  
12 provide the spelling of that case for us on the record.

13 MR. GOLDSTEIN: Sure give me a second.  
14 Apologies. It's C-l-a-c-k-a-m-a-s,  
15 G-a-s-t-r-o-e-n-t-e-r-o-l-o-g-y, A-s-s-o-c-i-a-t-e-s V.  
16 Wells, W-e-l-l-s, and it's 123 S. Ct. 1673 the year of  
17 2003.

18 JUDGE LAM: Thank you, Mr. Goldstein. And also  
19 you cited Brady; is that correct?

20 MR. GOLDSTEIN: Brady, the 2000 -- 1977 case,  
21 yes.

22 JUDGE LAM: Yes. Can you also add a spelling for  
23 our stenographer.

24 MR. GOLDSTEIN: Sure. One second.

25 JUDGE LAM: Thank you.



1 MR. GOLDSTEIN: It's complete, C-o-m-p-l-e-t-e  
2 Auto, A-u-t-o, Transit T-r-a-n-s-i-t, comma Inc, I-n-c. V  
3 Brady, B-r-a-d-y. I don't have the rest of the statutes,  
4 but it's 1977.

5 JUDGE LAM: Thank you.

6 This is Judge Lam speaking. I don't have any  
7 further questions. I'm going -- I'm going to move on to  
8 Franchise Tax Board.

9 You can begin your presentation whenever you're  
10 ready.

11 MR. XIAO: Lawrence Xiao. I'm ready.

12 JUDGE LAM: Thank you.

13

14 PRESENTATION

15 MR. XIAO: So first off, I would look to explain  
16 the different numbers that FTB has sent to the Appellant,  
17 Mr. Goldstein. We have no records of any kind of  
18 statement or numbers in the amount of \$1,537 or anything  
19 in the range of \$1,000 for the 2016 tax year. So we would  
20 be happy to review any of that information if that can be  
21 provided to us. We do have records of the \$3,000 --  
22 around \$3,600 on the NPA and on the NOA and the \$2,482.

23 And the number for the letter that we sent out  
24 agreeing to \$2,482 was a mistake because FTB had taken  
25 into account certain payments twice, so that reduced.

1       That reduction, however, is an agreement from FTB. So  
2       we're agreeing that's the maximum number that FTB is  
3       allowed to collect. The \$3,600-ish is also supported from  
4       the PERFORMA that FTB used as an exhibit.

5               So now to start our position, the burden of proof  
6       is on the taxpayer to show that FTB's assessment is  
7       incorrect, and this is California method case. So until  
8       up to this point, Appellant has not claimed that none of  
9       his income is supposed to be sourced to the State of  
10      California. And the assessment itself was based on  
11      Appellants' 540NR filed with the State of California  
12      Appellants' tax return. That's Franchise Tax Board's  
13      Exhibit A. And on the Appellants' tax return on page 2,  
14      line 32, Appellant did report over \$200,000 of California  
15      adjusted gross income and also \$50,000 of California  
16      taxable income.

17              So FTB only assessed additional tax using federal  
18      information from Appellants' additional pension income not  
19      related to any sort of partnership income or anything  
20      else. And FTB applied the California method to calculate  
21      Appellants' additional tax liability using that additional  
22      pension income and information on Appellants' tax return  
23      for the 2016 tax year.

24              FTB does agree with Appellants that they were  
25      California non-residents for the 2016 tax year. And so

1       they should only be taxed on their California source  
2       income, which was based on California's 2016 tax return.  
3       And although California does tax on non-resident pension  
4       income, California does determine the applicable tax rate  
5       and the deductions exemptions ratio based on non-resident  
6       income from all sources. And this is called the  
7       California method.

8               There is precedential case with identical issues  
9       and almost identical facts, the Appeal of A. Williams,  
10       which was decided less than a year ago. And in Appeal of  
11       A. Williams, the FTB changed the taxpayer's liability  
12       after receiving federal information about additional  
13       pension income. So OTA held in that case that FTB  
14       properly assessed additional tax by applying the  
15       California method because the California method did not  
16       result any tax on the taxpayer's pension income. It  
17       merely considers that income in computing the applicable  
18       tax rate as required by California law.

19               The California method requires FTB to first,  
20       prorate the deductions as to determine the amount that may  
21       be deducted from Appellants' total taxable California  
22       income as set forth under Revenue & Taxation Code  
23       Section 17304; and two, to calculate the tax rate using  
24       taxpayer's total income set forth under Revenue & Taxation  
25       Code Section 17041; and finally three, to prorate the

1 credits under Revenue & Taxation Code 17055. So please  
2 know that FTB actually didn't have to prorate Appellants'  
3 exemption credits in this case because Appellants  
4 claimable credits was reduced to zero due to their  
5 substantial federal AGI. This was reduced under Revenue &  
6 Taxation Code 17054.1.

7 So the computation of California -- of  
8 Appellants' tax rate is the first step using the  
9 California method. Based on Appellants' reported income,  
10 initially the tax rate was 2.5 percent. But using that  
11 additional pension income of approximately \$62,000, the  
12 tax rate changed to about 5.37 percent. This is also  
13 shown on the PERFORMA. But the most important factor that  
14 increased Appellants' tax liability is the deductions that  
15 was reduced, the ratio used for Appellants' deductions.

16 So Section 17304 of the Revenue & Taxation Code  
17 requires the Franchise Tax Board to calculate the ratio  
18 for itemized deductions or deductions in general using the  
19 ratio of Appellants' California AGI to Appellants' total  
20 AGI. And on Appellants' 2016 tax return, Appellant  
21 reported a ratio of 89 percent because Appellants'  
22 reported \$211,000 of California AGI and \$237,000 of total  
23 AGI. So the ratio of California AGI over total AGI is  
24 \$211,000 over \$37,000, which is 89 percent. But this  
25 ratio is reduced to 70 percent where FTB took into account

1 of Appellants' pension income, about \$62,000.

2 The pension income increased Appellants' total  
3 AGI from \$237,000 to \$299,000. So using the ratio of  
4 California AGI to total AGI, which is now \$211,000 over  
5 \$299,000, it's about 70 percent. And this resulted in a  
6 notable reduction in Appellants' itemized deductions  
7 because Appellants claimed a very significant amount of  
8 itemized deductions, and this what led to the increase or  
9 attributed to the majority of increase in Appellants'  
10 total tax liability.

11 The application of the California method is  
12 required under California law, and the OTA consistently  
13 upheld the use of the California method to compute the tax  
14 liability of non-residents California source income, which  
15 was not up for dispute until this point. And based on the  
16 issue that was stipulated during the prehearing  
17 conference, FTB did properly apply the California method  
18 to assess Appellants' tax liability based on the  
19 nontaxable pension income.

20 I'd be happy to take any questions you may have.

21 JUDGE LAM: Thank you.

22 Judge Lam speaking. FTB, does that conclude your  
23 presentation and your final remarks.

24 MR. XIAO: Lawrence Xiao. Yes, Your Honor.

25 JUDGE LAM: Thank you.

1           Next, I'm going turn to my Panelist.

2           Judge Ridenour, do you have any questions?

3           JUDGE RIDENOUR: This is Judge Ridenour. No  
4 questions. Thank you.

5           JUDGE LAM: Thank you.

6           And, Judge Kletter, do you have any questions?

7           JUDGE KLETTER: This is Judge Kletter. I do not  
8 have any questions. Thank you.

9           JUDGE LAM: Thank you.

10          This is Judge Lam speaking. I have a question,  
11 which is on the --for Appellant, actually -- exhibit -- I  
12 want to turn to the filed -- your filed tax return on  
13 Exhibit A, page 5.

14          MR. GOLDSTEIN: I'm sorry. Federal or state?

15          JUDGE LAM: State. Which is -- should be on  
16 FTB's Exhibit A, page 5.

17          MR. GOLDSTEIN: Sorry. I didn't print out  
18 theirs, so I have it under mine. I'm waiting, just  
19 getting it.

20          JUDGE LAM: No rush. Thank you.

21          MR. GOLDSTEIN: Exhibit A. Okay. Yeah.

22          JUDGE LAM: Yes. So on Exhibit A, page 5, it's a  
23 California adjustment form for non-resident and part year  
24 residence. On line 17, it says rental real estate  
25 royalties, partnership, S corp, trust, et cetera. Let me

1 know if you're seeing the same thing that I'm seeing.

2 MR. GOLDSTEIN: Yes, I see it.

3 JUDGE LAM: Okay. And on Column E, you reported  
4 \$211,208 -- sorry -- the \$211,208 figure on Column E.

5 MR. GOLDSTEIN: Right.

6 JUDGE LAM: How is that income arrived from?

7 MR. GOLDSTEIN: You'll have to ask my law firm  
8 that. My understanding is it's based on nuisance payment.  
9 Meaning, it's like the bare minimum that they charge  
10 everybody. They allocate it because it ultimately gets  
11 you close to a near zero for the State of California and  
12 without going through, I guess, actual detailed  
13 calculations. It's a conservative number that they're  
14 comfortable in. If you take a look at all of my K-1s from  
15 2012 through 2023, even though my income has substantially  
16 increased and the law firms have different actual  
17 businesses in California, that number seems to be the  
18 number, or around that number that they compute every  
19 year.

20 So I apologize, but that's really all I can give  
21 you on that. So -- but it is from the K-1.

22 JUDGE LAM: This is Judge Lam speaking. Thank  
23 you. I have no further questions.

24 Moving on, I wanted to give it back to Appellants  
25 to see if Appellants have -- if you wanted to state your

1 closing arguments.

2 MR. GOLDSTEIN: No. I think -- I think I'll let  
3 my presentation speak for itself.

4 JUDGE LAM: Okay. Thank you.

5 Let me see. Give me a moment here. Sorry.

6 Okay. Thank you so much.

7 Does either parties have any questions? I want  
8 to start out with Appellants, before we close the hearing.

9 MR. GOLDSTEIN: I guess just quickly, what is the  
10 next step?

11 JUDGE LAM: The next would be that the judges  
12 would meet and confer, and you should receive a written  
13 opinion with our decision within 100 days.

14 MR. GOLDSTEIN: Thank you.

15 JUDGE LAM: Thank you.

16 And how about Franchise Tax Board?

17 MR. XIAO: Lawrence Xiao. No more issues or  
18 questions.

19 JUDGE LAM: Thank you.

20 Okay. We're ready to conclude this hearing.

21 This case is submitted on November 15, 2023. The record  
22 is now closed. Thank you everyone for coming in today.

23 The judges will meet and decide your case later  
24 on, and we will send a written opinion of our decision  
25 within 100 days. Today's hearing in the Appeal of J.



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Goldstein and A. Goldstein is now adjourned.

The next hearing would reconvene at around  
1:00 p.m. Thank you so much and goodbye.

(Proceedings adjourned at 11:04 a.m.)

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HEARING REPORTER'S CERTIFICATE

I, Ernalyne M. Alonzo, Hearing Reporter in and for  
the State of California, do hereby certify:

That the foregoing transcript of proceedings was  
taken before me at the time and place set forth, that the  
testimony and proceedings were reported stenographically  
by me and later transcribed by computer-aided  
transcription under my direction and supervision, that the  
foregoing is a true record of the testimony and  
proceedings taken at that time.

I further certify that I am in no way interested  
in the outcome of said action.

I have hereunto subscribed my name this 30th day  
of November, 2023.

ERNALYN M. ALONZO  
HEARING REPORTER