



Agenda

Office of Tax Appeals Hearings
Wednesday, September 11, 2024, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 08/28/24, 4:45 p.m.)

Franchise and Income Tax Appeals Hearings

S. Farah, 220810976

Panel Lead: Sheriene Ridenour
Panel Members: John Johnson
Andrew Wong
Appearing for Taxpayer: A. Lavar Taylor, Attorney
Appearing for Franchise Tax Board: Peter Kwok, Attorney
Nathan Hall, Attorney

Issues: Whether appellant's receipt of her community property interest in an arbitration award qualifies for nonrecognition treatment under Internal Revenue Code section 1041; and if not, whether it is taxable income in the 2015 tax year.

1:00 p.m. Session

The Kayyem Trust, 20076394

R. Kayyem and M. Kayyem, 20086416

Panel Lead: Asaf Kletter
Panel Members: Kimberly Wilson
Sheriene Ridenour
Appearing for Taxpayer: R. Kayyem, Taxpayer
Michael Cohen, Attorney
Appearing for Franchise Tax Board: Carolyn S. Kuduk, Attorney
Nathan Hall, Attorney

Issue: Whether appellants have demonstrated error in Franchise Tax Board's determination that Kayyem Properties, LLC failed to complete any valid like-kind exchanges under the Internal Revenue Code section 1031.



**State of California
Office of Tax Appeals**

The following case was removed from this agenda:

H. Schlosberg and M. Schlosberg, 220610690 OTA determined this case needed additional development prior to hearing.

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.