



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Wednesday, December 10, 2025, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 12/05/25, 10:04 a.m.)

Franchise and Income Tax Appeals Hearings

K. Bernhoft and Y. Bernhoft, 240917346

Panel Lead: Steven Kim

Panel Members: Josh Aldrich
Asaf Kletter

Appearing for Taxpayer: K. Bernhoft, Taxpayer

Appearing for Franchise Tax Board: Jeffrey Gates, Attorney
Jackie Zumaeta, Attorney

Issue: Whether appellants' claim for refund for the 2019 tax year is barred by the statute of limitations.

D. Schryer, 19125635

Panel Lead: Natasha Ralston

Panel Members: Keith T. Long
Teresa A. Stanley
Appearing for Taxpayer: Robert Fedor, Attorney
Appearing for Franchise Tax Board: Jeffrey Gates, Attorney
Jackie Zumaeta, Attorney

Issue: Whether OTA has jurisdiction to hear this appeal.



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1:00 p.m. Session

Fabric and Fabric, Inc., 21129318

Panel Lead: _____ Asaf Kletter

Panel Members: _____ Kim Wilson

_____ Steven Kim

Appearing for Taxpayer: _____ Shahram Khazan, Representative

Appearing for Franchise Tax Board: _____ John Ly, Attorney

_____ Jackie Zumaeta, Attorney

Issues: ~~Whether appellant has shown error in FTB's proposed assessments of additional tax for the 2010, 2011, and 2012 tax years, which are based on federal determinations; and, whether appellant is entitled to interest abatement.~~

The following cases were removed from this agenda:

W. LaRose and C. LaRose, 241017752	Taxpayers did not respond to the hearing notice.
J. Otting and Y. Otting, 230914221	Taxpayers requested a postponement.
L. Hlavacek and J. Hlavacek, 20025886 and Velur Land Investments, Inc., 20056220	Taxpayers requested deferral of this case.
Fabric and Fabric, Inc., 21129318	FTB requested deferral of this case.

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.