



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

### Agenda

Office of Tax Appeals Hearings  
Wednesday, March 11, 2026, 9:30 a.m.  
12900 Park Plaza Dr.  
Suite 300  
Cerritos, CA 90703

(Agenda updated as of 03/04/26, 10:53 a.m.)

### **Franchise and Income Tax Appeals Hearings**

R. Khatri and R. Wadera, 241017808

Panel Lead:

Steven Kim

Panel Members:

Asaf Kletter

Hans Famularo

Appearing for Taxpayer:

R. Khatri, Taxpayer

Appearing for Franchise Tax Board:

John Ly, Attorney

Jackie Zumaeta, Attorney

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

J. Young, 240616425 (**virtual hearing**)

Panel Lead:

Sara A. Hosey

Panel Members:

Josh Lambert

Teresa A. Stanley

Appearing for Taxpayer:

J. Young, Taxpayer

Appearing for Franchise Tax Board:

Sophie Kuehl, Attorney

Nathan Hall, Attorney

Issue: Whether appellant has satisfied his burden of proof to establish entitlement to deduct alimony as claimed on his 2018 tax return.



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### 1:00 p.m. Session

~~G. Gusman, 250722641~~

~~Panel: \_\_\_\_\_ Asaf Kletter~~

~~Appearing for Taxpayer: \_\_\_\_\_ G. Gusman, Taxpayer~~

~~Appearing for Franchise Tax Board: \_\_\_\_\_ Alisa Pinarbasi, Attorney~~

~~\_\_\_\_\_ Jackie Zumaeta, Attorney~~

~~Issue: Whether the statute of limitations bars appellant's claims for refund for the 2016, 2017, and 2020 tax years.~~

MGM Holdings, Inc. & Subsidiaries, 231014548

Panel Lead: Josh Lambert

Panel Members: Kenneth Gast

Asaf Kletter

Appearing for Taxpayer: Christopher Campbell, Representative

David Han, Representative

Appearing for Franchise Tax Board: Brian Beck, Attorney

Delinda Tamagni, Attorney

Issue: When a member of a combined reporting group (CRG) excludes cancellation of debt income (CODI) from gross income pursuant to the Internal Revenue Code (IRC) section 108(a)(1), whether the reduction of tax attributes required by IRC Section 108(b)(1), as generally incorporated by California pursuant Revenue and Taxation Code section 24307, solely reduces the tax attributes of the member that excluded the CODI from gross income or is divided among the members of the CRG in accordance with each member's share of the CRG's California source income.

The following case was removed from this agenda:

G. Gusman, 250722641

Taxpayer withdrew appeal.

The hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email [Nia.Vaughan@ota.ca.gov](mailto: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.