



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Tuesday, July 14, 2026, 1:00 p.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 07/02/26, 1:57 p.m.)

Franchise and Income Tax Appeals Hearing

F. Madjidi and B. Madjidi, 240516297

Panel Lead:

Hans Famularo

Panel Members:

Asaf Kletter

Steven Kim

Appearing for Taxpayer:

F. Madjidi, Taxpayer

Gary Slavett, Attorney

Appearing for Franchise Tax Board:

Sophie Kuehl, Attorney

Nathan Hall, Attorney

Issues: Whether appellants are entitled to adjusted basis in real property; whether appellants are entitled to the Internal Revenue Code (IRC) section 121 exclusion; and, whether appellants are liable for the accuracy-related penalty.

The following cases were removed from this agenda:

ABNA, Inc., 230713856, AJOHN, Inc., 230713856,
ANAB, Inc., 230713860, GREEN ROOD, Inc., 230713861,
H. Navran, 230713862, NAGI, Inc., 230713863,
NAVAB, Inc., 230713864, ORCAL, Inc., 230713865,
Rednab, Inc., 230713867, Rednap, Inc., 230713868

Taxpayers requested a postponement.

R. Hassanally (Fairfield CJD, LP), 230813956,
R. Hassanally (Fairfield Imports Two, LLC), 240415813,
R. Hassanally (Fairfield Imports Three, LLC), 240415814,
R. Hassanally (Vallejo CJD, LLC), 240415815,
R. Hassanally (Fairfield Imports, LLC), 240415816,
R. Hassanally (Maverick Auto Group 2 LLC), 240415817

Taxpayers requested a postponement.



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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.