

TAX LIABILITY (ANSER HASSAN)

SELLING PRICE ----- = 1,200,000

A- SETTLEMENT FEES ----- = 46,342
(ALLOWED BY AUDITOR)

B- IMPROVEMENTS ----- = 41,279
(ALLOWED BY AUDITOR)

C- BASE PRICE ----- = 506,000
ALLOWED BY AUDITOR

D. MORTGAGES PAID IN ESCROW = 26,658
1- FIRST MORTGAGE
WASHINGTON MUTUAL
(SEE ESCROW SETTLEMENT)

2. 2ND MORTGAGE ----- = 68,796
CAPITAL ALLIANCE
(SEE ESCROW SETTLEMENT)

3. PROPERTY TAX ----- = 6962
(SEE WASH. MU 1098)

TOTAL BASE ----- = 695,432 (695,432)

NET GAIN ----- = 504,568
SELLING PRICE
(MINUS BASE PRICE)

- EXCLUSION ----- = (250,000)

NET TAXABLE GAIN = 254,568

TAXPAYER EXHIBIT
B1
November 14, 2012
Anser Hassan
536983

IF ANSER HASSAN IS HEAD
OF THE FAMILY THEN HE SHOULD
BE ALLOWED TO DEDUCT HIS PARENTS
AS A DEPENDENTS + HIS DEDUCTIONS

TAX LIABILITY (SYED B. HASSAN &)
AZRA B. HASSAN

IF THE AMENDMENT WAS ALLOWED BY THE
AUDITOR

SELLING PRICE - - - - - = \$ 1,200,000.

- BASE PRICE & COST TO SELL - - - = (1695,432)

- INCLUDING IMPROVEMENTS ALLOWED
- SETTLEMENT FEES ALLOWED
- MORTGAGES INTERESTS
- PROPERTY TAX

NET GAIN - - - - - = 504,568

- EXCLUSION - - - - - = (500,000)
(BOTH HUSBAND & WIFE)

NET TAXABLE INCOME = \$ 4,568.
(BEFORE STANDARD DEDUCTIONS)

STATE BOARD OF EQUALIZATION



Appeal Name: Anser Hassan
Case ID: 530983 ITEM # B1
Date: Nov. 14, 2012 Exhibit No: 11.1

(TP) FTB DEPT PUBLIC COMMENT

FACTS

I, SYED B. HASSAN & MY WIFE, AZRA B. HASSAN
 ALONG WITH MY BROTHER (A. HASSAN & C. HASSAN) BEING
 THE HOUSE
 ON SEP 1980.

AT THAT MY SON (ANSER HASSAN) WAS
 ONLY 7 YEARS OLD.

- LATER BACK 1981, MARCH, MY BROTHER & HIS WIFE "QUIT CLAIM DEED" TO US & WE PAID THEM "75,000 AS A EQUITY SETTLEMENT."
- BACK 1997 I LOST MY BUSINESS, AS A COMPENSATION TO MY WIFE I, "INTERSPOUSAL TRANSFER DEED" TO HER.
- BACK 2002, MY WIFE WAS DIAGNOSE THAT SHE HAS CANCER. SHE DEEDED HER SON AS AN ADVISE OF LOAN BROKER. MY SON HAD AN EXCELLENT CREDIT. LOAN WAS APPROVED BY WASHINGTON MUTUAL BUT UNFORTUNALY AT THE LAST MINUTES IT GOT TURNED DOWN.
- WE DECIDED TO PUT HOUSE IN THE MARKET & WAS SOLD & CLOSED ON 11-25-03.
- MY WIFE WAS SO SICK THAT SHE WAS IN A POSITION TO GO TO ESCROW OFFICE & UNDU THE DEED & SIGNED ALL THE NECESSARY DOCUMENTS
- AT THAT TIME, THE LAST THING ON OUR MIND TO WORRY ABOUT CLOSING THE ~~HOUSE~~ HOUSE

RECIPIENT/SALENDER'S name, address, and telephone number

CAPITAL ALLIANCE
PO BOX 8068
VIRGINIA BEACH VA 23450
PHONE NO. 1-800-274-6600

CORRECTED (if checked)

12/31/03

MORTGAGE INTEREST STATEMENT

* Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.

OMB No. 1545-0001
2003
Substitute Form 1098

_____ PAYER'S social security number

1 Mortgage interest received from payor(s)/borrower(s)
\$67,191.46

Copy B For Payer
The information in boxes 1, 2, and 3 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.

_____ PAYER'S/BORROWER'S address, and zip code
6558

2 Points paid on purchase of principal residence (See Box 2 on back.)
\$.00

AZRA B HASSAN

MY WIFE NAME ONLY BECAUSE I GAVE UP MY SHARE TO MY WIFE

3 Refund of overpaid interest (See Box 3 on back.)
\$.00

4 Real estate taxes paid
\$.00

Account number (optional) 117484-6 Loan type CONV. RES

Form 1098 Substitute

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

ESCROW RECONCILIATION	PRINCIPAL RECONCILIATION
\$0.00 BEGINNING BALANCE	\$533,200.00 BEGINNING BALANCE
\$418.53 + DEPOSITS	\$533,200.00 PRINCIPAL APPLIED
\$0.29 + INTEREST ON ESCROW	\$0.00 ENDING BALANCE
\$418.53 - ESCROW REFUND	
\$0.29 *ENDING BALANCE	
	PROPERTY ADDRESS: _____ _____ _____
*HELD FOR DISBURSEMENTS DUE NEXT YEAR	

2003 INTEREST CALCULATIONS

TOTAL INTEREST APPLIED 2003	\$60,880.67
PLUS LATE CHARGES PAID	\$6,310.79
2003 MORTGAGE INTEREST RECEIVED FROM PAYER/BORROWER(S)	\$67,191.46

KEEP THIS STATEMENT IN A SAFE PLACE, THIS IS IMPORTANT TAX INFORMATION! PLEASE BE AWARE, IF YOUR LOAN WAS TRANSFERRED TO A NEW SERVICER DURING 2003, YOU SHOULD RECEIVE A YEAR END STATEMENT FROM EACH SERVICER.



Washington Mutual

HOME LOANS

Customer Care - 1-866-WaMu-Yes or 1-866-926-8937
 Hearing Impaired - Dial 7-1-1 for assistance
 Call to talk about your home loan anytime day or night
 Visit our website at www.WaMutHomeLoans.com

PROPERTY ADDRESS:
 2385 SADDLEBACK DR
 DANVILLE CA 94526

Loan Number: [REDACTED]

Statement Date: January 09, 2004

0047836 01 AV 0.278 **AUTO T1 0 7419 94506-3113 MA1

SYED B HASSAN
 AZRA B HASSAN

*FIRST MORTGAGE
 STILL ME & MY
 WIFE NAME ON THE
 LOAN*

Principal Reconciliation		Escrow Reconciliation	
Principal Applied	\$349,730.53	Beginning Escrow Balance	\$1,350.71-
Ending Principal Balance	\$0.00	Payment Deposits	\$11,322.75
		Interest on Escrow Deposit	\$2.79
2003 Interest Calculations		Total Deposits	\$11,325.54
Total Interest Applied 2003	\$17,987.63	Property Tax Disbursements	\$6,962.04
Plus Late Charges Paid	\$1,885.18	Hazard Insurance Disbursements	\$3,010.00
Total Mortgage Interest Received from Payer(s)/Borrower(s)	\$19,872.81	Total Disbursements	\$9,972.04
		Ending Escrow Balance	\$2.79

CORRECTED (if checked)

RECIPIENT'S / LENDER'S name, address, and telephone number WASHINGTON MUTUAL BANK, FA P.O. BOX 44135 JACKSONVILLE, FL 32231-4135 (866) WAMU-YES or (866) 926-8937		* Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.	OMB No. 1545-0901 Substitute 2003 Form 1098	Mortgage Interest Statement
RECIPIENT'S Federal identification no. [REDACTED]	PAYER'S social security number [REDACTED]	1 Mortgage interest received from payer(s)/ borrower(s)* \$ 19,872.81	Copy B For Payer The information in boxes 1, 2, and 3 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.	
RECIPIENT'S name SYED B HASSAN		2 Points paid on purchase of principal residence (See Box 2 on back.) \$ 0.00		
RECIPIENT'S (p.) [REDACTED]		3 Refund of overpaid interest (See Box 3 on back.) \$ 0.00		
		4 Property Taxes Paid \$ 6,962.04		

(keep for your records)

Department of the Treasury - Internal Revenue Service

Supplemental Page
HUD-1 Settlement Statement

File No.
0718-1206899

First American Title Company
Final Statement

Loan No.
69018

Settlement Date:
11/25/2003

Borrower Name & Address: Michael S. Patridge, Jean A. Patridge
312 Ginger Court, San Ramon, CA 94583

Seller Name & Address: Anser Hassan
c/o Sophia Hassan 5313 Guerero Court Dublin, CA 94583

Section L. Settlement Charges continued	Paid From Borrower's Funds at Settlement	Paid From Seller's Funds at Settlement
815. Supplemental Summary		
816) Administration Fee to RPM		
817) Courier Fee to RPM		
1106. Supplemental Summary 20.00		
a) Notary Fee		
b) Notary/Signing Fee to First American Title Company		20.00
1108. Supplemental Summary		
a) Eagle Owners Policy		
b) ALTA Extended Loan Policy 1992		

Section K. Summary of Seller's Transaction continued		
400. Gross Amount Due To Seller		
500. Reductions in Amount Due to Seller		
504. Supplemental Summary	PAID 370,923.31	
a) Principal Balance to Washington Mutual Bank		344,068.49 P-BALANCE
Interest to 12/5		13,805.52
Statement/Forwarding Fee		90.00
Unpaid Late Charge/other outstanding fees		1,435.37
Recording Fee		9.00
Escrow/Compound Balance		8,947.17
Revocable Balance		1,058.00
Late Fee		185.51
Trustee Fees & Costs		1,324.25
505. Supplemental Summary	PAID 600,434.09	
a) Principal Balance to LoanCare Servicing Center Wire Payoff **		533,200.00 P-BALANCE
Interest on Payoff Loan 11/20/03 to 11/27/03 @\$203.780000/day		1,650.24
Recov Corp. Adv. Balance		46.00
Late Charge		2,801.69
Recording Fee		24.00
Interest from 2/1 to 11/20		59,657.96
Unpaid NSF Charges		275.00
Additional Fees		2,799.20

The following Section is restated from the Settlement Statement Page 1

300. Cash At Settlement From/To Borrower	600. Cash At Settlement To/From Seller
301. Gross amount due from Borrower (line 120)	601. Gross Amount due to Seller (line 420) 1,200,581.56
302. Less amounts paid by/for Borrower (line 220)	601. Less reductions in amounts due to Seller (line 520) 1,116,882.15
303.	603. Cash (X To) (From) Seller 83,999.41

SIDE THE CLOSING; THEY ARE SHOWN HERE FOR INFORMATIONAL PURPOSES AND ARE NOT
IN THE TOTALS.

D. NAME OF BORROWER Hassan, Syed B. and Azra B. Hasson, Syed A. and Carolyn L.		E. SELLER	F. LENDER Adobe Savings & Lo	
G. PROPERTY LOCATION [REDACTED]		H. SETTLEMENT AGENT Western Title Insurance Co. PLACE OF SETTLEMENT 319 Diablo Road, Suite 100 Danville, Ca. 94526		I. DATES LOAN COMMITMENT ADVANCE SETTLEMENT 4-27-82 DATE OF DIFFERENCE MENT

J. SUMMARY OF BORROWER'S TRANSACTION		K. SUMMARY OF SELLER'S TRANSACTION	
100. GROSS AMOUNT DUE FROM BORROWER:		400. GROSS AMOUNT DUE TO SELLER:	
101. Contract sales price		401. Contract sales price	
102. Personal Property		402. Personal property	
103. Settlement charges to borrower (from line 1400, Section L)	34,332.60	403.	
104.		404.	
105.		Adjustments for items paid by seller in advance:	
Adjustments for items paid by seller in advance:		405. City/town taxes	to
106. City/town taxes	to	406. County taxes	to
107. County taxes	to	407. Assessments	to
108. Assessments	to	408.	to
109.	to	409.	to
110.	to	410.	to
111.	to	411.	to
112.	to	420. GROSS AMOUNT DUE TO SELLER	
120. GROSS AMOUNT DUE FROM BORROWER:	34,332.60	NOTE: The following 500 and 600 series sections are not required to be completed when this form is used for advance disclosure of settlement costs prior to settlement.	
200. AMOUNTS PAID BY OR IN BEHALF OF BORROWER:		500. REDUCTIONS IN AMOUNT DUE TO SELLER:	
201. Deposit or earnest money		501. Payoff of first mortgage loan	
202. Principal amount of new loan(s)	75,000.00	502. Payoff of second mortgage loan	
203. Existing loan(s) taken subject to		503. Settlement charges to seller (from line 1400, Section L)	
204.		504. Existing loan(s) taken subject to	
205.		505.	
Credits to borrower for items unpaid by seller:		506.	
206. City/town taxes	to	507.	
207. County taxes	to	508.	
208. Assessments	to	509.	
209.	to	Credits to borrower for items unpaid by seller:	
210.	to	510. City/town taxes	to
211.	to	511. County taxes	to
212.	to	512. Assessments	to
220. TOTAL AMOUNTS PAID BY OR IN BEHALF OF BORROWER	75,000.00	513.	to
300. CASH AT SETTLEMENT REQUIRED FROM OR PAYABLE TO BORROWER		514.	to
301. Gross amount due from borrower (From line 120)	34,332.60	515.	to
302. Less amounts paid by or in behalf of borrower (from line 220)	() 75,000.00	520. TOTAL REDUCTIONS IN AMOUNT DUE TO SELLER	
303. CASH (<input type="checkbox"/> REQUIRED FROM) OR (<input checked="" type="checkbox"/> PAYABLE TO) BORROWER:	40,667.40	600. CASH TO SELLER FROM SETTLEMENT:	
		601. Gross amount due to seller (from line 420)	
		602. Less total reductions in amount due to seller (from line 520)	
		603. CASH TO SELLER FROM SETTLEMENT	

NOTE SECURED BY DEED OF TRUST

\$43,500.00

DANVILLE, CALIFORNIA SEPTEMBER 17, 1980

SYED B. HASSAN AND AZRA B. HASSAN, SYED A. HASSAN AND CAROLYN L. HASSAN FOR VALUE RECEIVED PROMISE TO PAY TO J. A. JOHNSON, INC., A CALIFORNIA CORPORATION AT 30 TOWN AND COUNTRY DRIVE DANVILLE, CALIFORNIA THE SUM OF FORTY THREE THOUSAND FIVE HUNDRED DOLLARS PAYABLE AS FOLLOWS:

THE SUM OF \$18,500.00 SHALL BECOME DUE AND PAYABLE ON OR BEFORE SEPTEMBER 17, 1981

THE SUM OF \$25,000.00 PLUS INTEREST AT THE RATE OF 10% FROM SEPTEMBER 17, 1980 SHALL BECOME DUE AND PAYABLE ON OR BEFORE OCTOBER 17, 1981.

SHOULD DEFAULT BE MADE IN PAYMENT OF INTEREST WHEN DUE THE WHOLE SUM OF PRINCIPAL AND INTEREST SHALL BECOME IMMEDIATELY DUE AT THE OPTION OF THE HOLDER OF THIS NOTE. PRINCIPAL AND INTEREST PAYABLE IN LAWFUL MONEY OF THE UNITED STATES. IF ACTION BE INSTITUTED ON THE NOTE I PROMISE TO PAY SUCH SUM AS THE COURT MAY FIX AS ATTORNEYS FEES. THIS NOTE IS SECURED BY DEED OF TRUST. SAID DEED OF TRUST CONTAINS THE FOLLOWING PROVISION:

IN THE EVENT THE HEREIN DESCRIBED PROPERTY OR ANY PART THEREOF, OR ANY INTEREST THEREIN IS SOLD, AGREED TO BE SOLD, CONVEYED OR ALIENATED BY TRUSTOR, OR BY THE OPERATION OF LAW OR OTHERWISE, ALL OBLICATIONS SECURED BY THIS INSTRUMENT, IRRESPECTIVE OF THE MATURITY DATES EXPRESSED THEREIN, AT THE OPTION OF THE HOLDER THEREOF AND WITHOUT DEMAND OR NOTICE SHALL IMMEDIATELY BECOME DUE AND PAYABLE.

Syed B. Hassan
SYED B. HASSAN

Azra B. Hassan
AZRA B. HASSAN

Syed B. Hassan for Syed A Hassan
his attorney in fact
SYED A. HASSAN

Syed B Hassan for Carolyn L. Hassan
her attorney in fact
CAROLYN L. HASSAN

1. The \$25,000.00 portion of this note is hereby released in full by a discounted payment of \$23,000.00 from Syed B. & Azra B. Hassan to J.A.Johnson, Inc.

J.A. Johnson Date: March 25, 1981
J.A. JOHNSON for
J.A. JOHNSON, INC.

I HEREBY CERTIFY THAT THIS IS A TRUE AND EXACT COPY OF THE ORIGINAL.
[Signature]
ESCROW OFFICER
WESTERN TITLE INSURANCE COMPANY

SYED B. HASSAN
AZRA HASSAN

0573

MAR 25, 1981

11-35
1210

PAY TO THE ORDER OF

J. A. JOHANSEN INC

\$ 23,000⁰⁰/₁₀₀

TWENTY THREE THOUSAND DOLLARS ONLY

DOLLARS

BANK OF AMERICA NT & SA
FRENCH-AMERICAN BRANCH
108 SUTTER ST., SAN FRANCISCO, CA 94104

225
MAR 26 1981
B. A.

S. Hassan

PAYMENT ON THE 2ND NOTE



First American Title Company

395 Hartz Avenue • Danville, CA 94526

Seller's Estimated Settlement Statement

Property: [REDACTED]

File No: 0718-1206899
Officer: Maureen Sarmenta/MS
New Loan No: 69018
Settlement Date: 11/25/2003
Disbursement Date: 11/25/2003
Print Date: 11/23/2003, 3:52 PM

Buyer: Michael S. Patridge, Jean A. Patridge



Charge Description	Seller Charge	Seller Credit
Consideration:		
Total Consideration		1,200,000.00
Prorations:		
County Tax 11/25/03 to 01/01/04 @\$3573.80/semi		714.76
Association Dues 11/25/03 to 01/01/04 @\$360.00/qr		144.00
Commission:		
Commission Paid at Settlement to Intero Real Estate	36,000.00	
Payoff Loan(s):		
Lender: Washington Mutual Bank		
Principal Balance to Washington Mutual Bank	344,068.49	
Interest to 12/5 to Washington Mutual Bank	13,805.52	
Statement/Forwarding Fee to Washington Mutual Bank	90.00	
Unpaid Late Charge/other outstanding fees to Washington Mutual Bank	1,435.37	
Recording Fee to Washington Mutual Bank	9.00	
Escrow/Ompound Balance to Washington Mutual Bank	8,947.17	
Revocable Balance to Washington Mutual Bank	1,058.00	
Late Fee to Washington Mutual Bank	185.51	
Property Inspection to Washington Mutual Bank		22.80
Trustee Fees & Costs to Washington Mutual Bank	1,324.25	
Lender: LoanCare Servicing Center Payoff Dept.		
Principal Balance to LoanCare Servicing Center Payoff Dept.	533,200.00	
Interest on Payoff Loan 11/20/03 to 12/05/03 @\$203.780000/day to LoanCare Servicing Center Payoff Dept.	3,260.48	
Late Charge to LoanCare Servicing Center Payoff Dept.	2,801.69	
Recording Fee to LoanCare Servicing Center Payoff Dept.	24.00	
Interest from 2/1 to 11/20 to LoanCare Servicing Center Payoff Dept.	59,657.96	
Unpaid NSF Charges to LoanCare Servicing Center Payoff Dept.	275.00	
Additional Fees to LoanCare Servicing Center Payoff Dept.	2,799.20	
Recov Corp. Adv. Balance to LoanCare Servicing Center Payoff Dept.	46.00	
Lender: Syed Bukhari		
Principal Balance to Syed Bukhari	103,000.00	
Title/Escrow Charges to:		
County Documentary Transfer Tax to First American Title Company	1,320.00	
Special Messenger/Courier Fee to First American Title Company	30.00	
Record Grant Deed to First American Title Company	25.00	
Preparation of documents to First American Title Company	35.00	
Notary/Signing Fee to First American Title Company	20.00	
Disbursements Paid:		
Add'l Fee to HomeGuard Exterminators*	200.00	
Home Warranty - NTE to First American Home Buyers Protection	465.00	
Zone disclosure/tax report - EST to JCP*	200.00	

Initials: _____