

**Consultax Professional Associates**

January 7, 2013

Franchise Tax Board  
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Re: Youram Nassir & Shirin Farzadmehr

SS# [REDACTED]

Account: # [REDACTED]

Tax Year: 2011

Return Information Notice December 24, 2012

Dear Sir/Madam:

Your above correspondence revising the balances for the above taxpayers includes the assessment of a "Late Filing" Penalty of \$93,479.92. In connection with that penalty please be advised of the following facts:

- 1) The taxpayers have been compliant with their filings and payment of taxes for many years. They have always filed timely and paid the tax balances as required.
- 2) The taxpayers are passive investors in various businesses. The outside parties responsible for providing the tax information which is needed to file an accurate return did not provide the information to the taxpayer in a timely manner and also did not provide accurate estimates of the tax attributes. The taxpayers have a very complicated tax situation and based their extension payment in April 2012 on the best information that was available at that time. When it was discovered that the actual amounts were different, the taxpayers immediately submitted an additional estimated tax payment for tax year 2011 of \$300,000 on September 14, 2011. This payment was made in good faith but is not being taken into account in the computation of the Late Filing Penalty.

STATE BOARD OF EQUALIZATION



Appeal Name: NASSIR & Farzadmehr

Case ID: 739070 ITEM # B7

Date: 6/24/14 Exhibit No: 6.12

(TP) FTB DEPT PUBLIC COMMENT

**Consultax Professional Associates**

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3) The taxpayer, Dr. Youram Nassir is a prominent physician who is a very highly regarded Oncologist with a very busy practice treating at any time hundreds of patients, many with advanced stages of Cancer. The focus of his professional life is the wellbeing of his patients. Accordingly, the focus of his professional life made it difficult for him to have full attention to the investments he had and could not get the accurate information needed to properly estimate his tax liability at April 15, 2012 when the extension payment was due.

In lieu of the above facts and the good faith expressed in this letter, we are respectfully requesting that the late filing penalty be abated based on reasonable cause. We can provide more information on the above as needed. Enclosed is a signed Power of Attorney allowing the undersigned to act on behalf of the taxpayers. Please contact me directly for more information.

Very Truly Yours,



Mark F. Neuman , CPA  
Consultax Professional Associates