



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Tuesday, January 23, 2024, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 01/23/24, 9:14 a.m.)

**Franchise and Income Tax Appeals Hearing**

S. King, 230312845

Panel:

Teresa Stanley

Appearing for Taxpayer:

S. King, Taxpayer

Appearing for Franchise Tax Board:

Tophier Tuttle, Attorney

Issue: Whether appellant has established that her claims for refund for 2012, 2013, and 2014 taxable years are not barred by the statute of limitations.

**1:00 p.m. Session**

**Business Tax Appeals Hearings**

~~Crescent Transmission, Inc., 220911255~~

~~Panel Lead:~~

~~Suzanne Brown~~

~~Panel Members:~~

~~Michael Geary~~

~~Sheriene Ridenour~~

~~Appearing for Taxpayer:~~

~~Kendra Carney-Mehr, Attorney~~

~~Appearing for Department of~~

~~Tax and Fee Administration:~~

~~Randy Suazo, Hearing Representative~~

~~Christopher Brooks, Attorney~~

~~Jason Parker, Hearing Representative~~

~~Issue: Whether appellant has demonstrated that an additional reduction to the amount of unreported taxable sales is warranted.~~



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Iglesia De Cristo, 220911328

Panel Lead:

Panel Members:

Appearing for Taxpayer:

Appearing for Department of  
Tax and Fee Administration:

Lauren Katagihara

Sheriene Ridenour

Joshua Lambert

Adryel Levis, Representative

Marieolga Levis, Representative

Kevin Smith, Attorney

Jarrett Noble, Attorney

Jason Parker, Hearing Representative

Issue: Whether California use tax applies to appellant's storage, use, or consumption of the aircraft.

The following cases were removed from this agenda:

N. Tomasino, 230613501

N. Abdulla Mohamed, et al, 230112425

Crescent Transmission, Inc., 220911255

Taxpayer waived hearing.

Taxpayer requested a postponement.

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.