



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

### Agenda

Office of Tax Appeals Hearings  
Tuesday, July 15, 2025, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 07/10/25, 11:05 a.m.)

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

D. Templeton, 241017647

Panel:

Sheriene Anne Ridenour

Appearing for Taxpayer:

D. Templeton, Taxpayer

Robin L. Jackson, Representative

Appearing for Franchise Tax Board:

Leoangelo Cristobal, Attorney

Alisa Pinarbasi, Attorney

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

H. Mekhtarian and N. Mekhtarian, 230513302

Panel Lead:

Keith T. Long

Panel Members:

John O. Johnson

Seth Elsom

Appearing for Taxpayer:

H. Mekhtarian, Taxpayer

N. Mekhtarian, Taxpayer

Appearing for Franchise Tax Board:

Noel Garcia-Rosenblum, Attorney

Nancy Parker, Attorney

Issues: Whether appellants have established reasonable cause for the late filing of their return for the 2020 tax year and whether appellants have established a basis for abatement of the estimated tax penalty.



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

### 1:00 p.m. Session

#### Business Tax Appeals Hearings

Lil' Man In The Boat, Inc., dba  
Just Dreaming Yacht Charters, 240315753

Panel Lead: Sheriene Anne Ridenour

Panel Members: Josh Lambert

Kim Wilson

Appearing for Taxpayer: Lawrence Murray, Attorney  
David Ongaro, Attorney

Appearing for Department of  
Tax and Fee Administration: Amanda Jacobs, Attorney  
Jarrett Noble, Attorney  
Jason Parker, Hearing Representative

Issues: Whether OTA has jurisdiction to determine whether Title 33 of the United States Code (33 U.S.C.) section 5(b), a federal statute, preempts or otherwise prohibits California from taxing retail sales of alcoholic beverages on a vessel under R&TC section 6051; and, if OTA has jurisdiction, whether California is preempted.

D. Elhajj, 221111924

Panel Lead: Keith T. Long

Panel Members: Andrew Wong

Natasha Ralston

Appearing for Taxpayer: Nader Shahatit, Representative

Appearing for Department of  
Tax and Fee Administration: Ravinder Sharma, Hearing Representative  
Chad Bacchus, Attorney  
Jason Parker, Hearing Representative

Issues: Whether adjustments are warranted to unreported taxable sales and whether adjustments are warranted to unreported cigarette rebates.



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

The following cases were removed from this agenda:

G. Wyatt, 240315684	Taxpayer requested a postponement.
H. Weller, 230814122	Taxpayer did not respond to the hearing notice.
L. Lopez, 220610684	Taxpayer requested a postponement.
1700 W. Clark Avenue, LLC, 230914215	
1056 E. Harvard Road, LLC, 230914216	
533 E. Providencia Avenue, LLC, 230914217	
1219 N. Fairview Street, LLC, 230914218	
907 E. Orange Grove Avenue, LLC, 230914219	
1430 N. Myers Street, LLC, 230914220	Taxpayers 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.