



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Wednesday, September 17, 2025, 1:00 p.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 09/15/25, 12:07 p.m.)

~~Franchise and Income Tax Appeals Hearing~~

~~D. Hughes, 241017607~~

~~Panel Lead: Sheriene Anne Ridenour~~

~~Panel Members: Amanda Vassigh~~

~~Seth Elsom~~

~~Appearing for Taxpayer: D. Hughes, Taxpayer~~

~~Appearing for Franchise Tax Board: Ariana Macedo, Attorney~~

~~Brad Coutinho, Attorney~~

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

1:00 p.m. Session

Business Tax Appeals Hearings

Way Station, LLC, 240616329

Panel Lead:

Kim Wilson

Panel Members:

Sheriene Anne Ridenour

Keith T. Long

Appearing for Taxpayer:

Brian Back, Representative

Appearing for Department of
Tax and Fee Administration:

Ravinder Sharma, Hearing Representative

Cary Huxsoll, Attorney

Jason Parker, Hearing Representative

Issue: Whether adjustments are warranted to the unreported taxable sales.



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R. Albahu, 240716793

Panel Lead:

Panel Members:

Sheriene Anne Ridenour

Teresa A. Stanley

Amanda Vassigh

R. Albahu, Taxpayer

Appearing for Taxpayer:

Appearing for Department of

Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issues: Whether adjustments are warranted to the disallowed claimed exempt sales are warranted, and whether appellant was negligent.

The following cases were removed from this agenda:

D. Welstead and V. Welstead, 231014529

Crane S, S, & S LLC, 231014526

D. Hughes, 241017607

Taxpayers did not respond to the hearing notice.

Taxpayer requested a postponement.

Taxpayer requested a postponement.

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.