



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Wednesday, October 8, 2025, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 09/23/25, 3:45 p.m.)

Franchise and Income Tax Appeals Hearings

D. Gabriner, 240716885

Panel Lead:

Teresa A. Stanley

Panel Members:

John O. Johnson

Asaf Kletter

Appearing for Taxpayer:

D. Gabriner, Taxpayer

Appearing for Franchise Tax Board:

Leo Cristobal, Attorney

Alisa Pinarbasi, Attorney

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

1:00 p.m. Session

D. Kendall and R. Kendall, 240917580

Panel Lead:

Natasha Ralston

Panel Members:

Asaf Kletter

Keith T. Long

Appearing for Taxpayer:

D. Kendall, Taxpayer

Appearing for Franchise Tax Board:

Shah Khan, Attorney

Topher Tuttle, Attorney

Issue: Whether appellants' claim for refund for the 2016 tax year is barred by the statute of limitations.



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Business Tax Appeals Hearing

Massive Dollar Plus USA, LLC, 240616419

Panel Lead:

Natasha Ralston

Panel Members:

Suzanne B. Brown

Sheriene Anne Ridenour

Appearing for Taxpayer:

Shawn Zali, Representative

Appearing for Department of

Tax and Fee Administration:

Ravinder Sharma, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issues: Whether an adjustment is warranted to the unreported taxable sales; whether an adjustment is warranted to the unreported district taxes; whether an adjustment is warranted to the unremitted excess tax reimbursement collected; and, whether the 40 percent penalty pursuant to Revenue and Taxation Code section 6597 was properly imposed and if so, whether the penalty should be relieved.

The following cases were removed from this agenda:

Bongo's, Inc., 240917431

Taxpayer did not respond to the hearing notice.

P. Gleason, 240917407

Taxpayer did not respond to the hearing notice.

F. Pacleb and A. Pacleb, 240716746

Taxpayer did not respond to the hearing notice.

C. Strickland, 230713753

Taxpayer did not respond to the hearing notice.

M. Younger, 240315748

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.