



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

### Agenda

Office of Tax Appeals Hearings  
Tuesday, November 18, 2025, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 11/18/25, 1:08 p.m.)

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

M. Merrill and J. Merrill, 240716630

Panel Lead:

Amanda Vassigh

Panel Members:

Hans Famularo

Kim Wilson

Appearing for Taxpayer:

J. Merrill, Taxpayer

Appearing for Franchise Tax Board:

Shah Khan, Hearing Representative

Nancy Parker, Attorney

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

B. Weeks and M. Weeks, 221111925

Panel Lead:

Cheryl L. Akin

Panel Members:

Amanda Vassigh

Veronica I. Long

Appearing for Taxpayer:

Louis Tommasino, Representative

Timothy A. Coons, Representative

Appearing for Franchise Tax Board:

Christopher Davis, Attorney

Nathan Hall, Attorney

Issue: Whether appellants are entitled to business loss pursuant to IRC section 165(c)(1) in tax year 2016, and, if so, the amount of such loss.



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### 1:00 p.m. Session

Shimbo, Inc., 240415868

Panel Lead:

Steven Kim

Panel Members:

Natasha Ralston

Seth Elsom

Appearing for Taxpayer:

Baoyi Feng, Representative

Appearing for Franchise Tax Board:

Amelia Breen, Attorney

Alisa Pinarbasi, Attorney

Issue: Whether appellant had a filing requirement for the 2020 tax year and must pay the \$800 minimum franchise tax.

### Business Tax Appeals Hearing

~~P. Hughes and D. Hughes, 230914298~~

~~Panel Lead:~~

~~Suzanne B. Brown~~

~~Panel Members:~~

~~Greg Turner~~

~~Keith T. Long~~

~~Appearing for Taxpayer:~~

~~D. Hughes, Taxpayer~~

~~Howard S. Borenstein, Attorney~~

~~Appearing for Department of~~

~~Tax and Fee Administration:~~

~~Vanessa Bedford, Attorney~~

~~Chad Bacchus, Attorney~~

~~Jason Parker, Hearing Representative~~

~~Issues: Whether adjustments to the measure of unreported taxable sales are warranted; whether CDTEFA properly imposed the 25 percent fraud penalty for the period October 1, 2001, through December 31, 2006; whether CDTEFA properly imposed the 40 percent penalty on unremitted sales tax reimbursement collected for the period January 1, 2007, through June 30, 2012; and if so whether there is any basis to relieve the penalty; whether any part of the deficiency determination is barred by the statute of limitations provided in R&TC section 6487; and, whether CDTEFA properly imposed the amnesty penalties; and if so, whether there is any basis to relieve theses penalties.~~

The following case was removed from this agenda:

D. McDougall, 241017810

Taxpayer requested deferral of this case.

P. Hughes and D. Hughes, 230914298

Hearing rescheduled to next day.



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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.