



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

### Agenda

Office of Tax Appeals Hearings  
Wednesday, November 19, 2025, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 11/19/25, 10:21 a.m.)

### Franchise and Income Tax Appeals Hearings

K. Painchaud-Bullis and J. Bullis, 250522263

Panel: Asaf Kletter  
Appearing for Taxpayer: K. Painchaud-Bullis, Taxpayer  
Appearing for Franchise Tax Board: Noel Garcia-Rosenblum, Attorney  
Nancy Parker, Attorney

Issue: Whether the statute of limitations bars appellants' claim for refund for the 2018 tax year.

M. Patel, 240716844

Panel Lead: Seth Elsom  
Panel Members: Steven Kim  
Veronica I. Long  
Appearing for Taxpayer: M. Patel, Taxpayer  
Appearing for Franchise Tax Board: Amelia Breen, Attorney  
Maria Brosterhous, Attorney

Issues: ~~Whether appellant has established error in respondent's proposed assessment for the 2021 tax year; whether appellant has established reasonable cause to abate the late-filing penalty; and, whether appellant has established reasonable cause to abate the demand penalty.~~



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### 1:00 p.m. Session

Natural Healing Center, LLC, 240415924

Panel Lead: Teresa A. Stanley

Panel Members: Veronica I. Long  
Andrew Wong

Appearing for Taxpayer: Mathew J. McCullough, Representative  
John Pelletteri, Representative

Appearing for Franchise Tax Board: Andrea Watkins, Attorney  
Cynthia Kent, Attorney

Issues: Whether appellant has established reasonable cause to abate the late-payment penalties for 2018, 2019, or 2020; and whether appellant has established a basis to waive the penalty for underpayment of estimated tax for 2018, 2019, or 2020.

P. Shepard, 230513445

Panel Lead: Veronica I. Long

Panel Members: Sara A. Hosey  
Seth Elsom

Appearing for Taxpayer: P. Shepard, Taxpayer  
Maxwell Monahan, Representative

Appearing for Franchise Tax Board: Vivian Ho, Attorney  
Maria Brosterhous, Attorney

Issues: Whether appellant has established error in FTB's determination that appellant has a filing requirement for the 2020 tax year and owes tax, and whether appellant has established reasonable cause to abate the late filing penalty.



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### **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 CDTFE properly imposed the 25 percent fraud penalty for the period October 1, 2001, through December 31, 2006; whether CDTFE 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 CDTFE properly imposed the amnesty penalties; and if so, whether there is any basis to relieve these penalties.~~

The following cases were removed from this agenda:

Leon's Powder Coating, Inc., 240215430

Taxpayer requested a postponement.

Vapeforic, LLC, 240215500

Taxpayer requested a postponement.

M. Cardoza and C. Cardoza, 21057728

Taxpayers did not respond to the hearing notice.

B. Harmens, 250318883

During OTA review the FTB conceded the entire amount at issue.

Family Auto Sales 04, LLC, 240716941

Taxpayer requested a postponement.

M. Patel, 240716844

During OTA review the FTB conceded the entire amount at issue.

P. Hughes and D. Hughes, 230914298

Taxpayers 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](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.