



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

### Agenda

Office of Tax Appeals Hearings  
Wednesday, January 14, 2026 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 12/29/25, 1:27 p.m.)

#### **Business Tax Appeals Hearing**

Peterson Trucks, Inc., 240516244

Panel Lead:

Josh Aldrich

Panel Members:

Huy "Mike" Le

Andrew Wong

Appearing for Taxpayer:

Vicki Phung, Representative

Thai Huynh, Representative

Trevor Mauck, Attorney

Appearing for Department of  
Tax and Fee Administration:

Kevin Smitth, Attorney

Jarrett Noble, Attorney

Jason Parker, Hearing Representative

Issues: Whether appellant has shown error in CDTFA's determination that what was collected from appellant's lessee on nontaxable subleases constitutes excess tax reimbursement; and whether an adjustment is warranted to the measure of disallowed claimed exempt sales in interstate or foreign commerce.

#### **1:00 p.m. Session**

#### **Franchise and Income Tax Appeals Hearing**

H. Bek, 241017642

Panel Lead:

Teresa A. Stanley

Panel Members:

Amanda Vassigh

Hans Famularo

Appearing for Taxpayer:

H. Bek, Taxpayer

John F. Martin, Representative

Appearing for Franchise Tax Board:

Tristen Thalhuber, Attorney

Nancy Parker, Attorney

Issue: Whether appellant's claim for refund for taxable year 2017 is barred by the statute of limitations.



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The following cases were removed from this agenda:

S. Stires, 230312766

Taxpayer did not respond to the hearing notice.

J. Pruy, 250421946

Taxpayer did not respond to the hearing notice.

G. Wyatt, 240315684

Taxpayer did not respond to the hearing notice.

P. Green, 241218273

Taxpayer did not respond to the hearing notice.

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.