



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Wednesday, December 17, 2025, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 12/10/25, 11:10 a.m.)

Business Tax Appeals Hearing

Luxeline Interiors, Inc, 240716873

I. Chepelyuk, 240716900

Panel Lead:

Suzanne B. Brown

Panel Members:

Keith T. Long

Sheriene Anne Ridenour

Elijah Chepel, Representative

Appearing for Taxpayer:

Appearing for Department of

Tax and Fee Administration:

Kevin Smith, Attorney

Jarrett Noble, Attorney

Jason Parker, Hearing Representative

Issues: Whether appellants have established that further adjustments to disallowed claimed sales for resale are warranted; whether appellants have established that further adjustments to disallowed claimed nontaxable labor are warranted; whether appellants have established that further adjustments to the measures of unreported taxable sales are warranted; and, whether appellants were negligent.

1:00 p.m. Session

~~Franchise and Income Tax Appeals Hearing~~

~~N. Lozano, 230112345~~

~~Panel Lead:~~

~~Sara A. Hosey~~

~~Panel Members:~~

~~Teresa A. Stanley~~

~~Andrew Wong~~

~~Appearing for Taxpayer:~~

~~N. Lozano, Taxpayer~~

~~Appearing for Franchise Tax Board:~~

~~Tristen Thalhuber, Attorney~~

~~Cynthia Kent, Attorney~~

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



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Business Tax Appeals Hearing

Sukar and Sons of California, 240816985

Panel Lead:

Andrew Wong

Panel Members:

Sheriene Anne Ridenour

Keith T. Long

Appearing for Taxpayer:

Steve Schniper, Representative

Gregory Yaghmai, Attorney

Appearing for Department of
Tax and Fee Administration:

Ravinder Sharma, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issues: Whether further adjustments to the measure of unreported taxable sales are warranted, and whether relief of interest is warranted.

The following cases were removed from this agenda:

S. Ward and S. Ward, 240816984

Taxpayers requested a postponement.

Chinatown Restaurant, Inc., 21057828

Taxpayer requested a postponement.

N. Lozano, 230112345

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.