



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Thursday, January 15, 2026 9:30 a.m.
Virtual Hearings

(Agenda updated as of 01/15/26, 10:20 a.m.)

Franchise and Income Tax Appeals Hearings

Investors Alley Corp., 240215306

Panel Lead:

Veronica I. Long

Panel Members:

Asaf Kletter

Greg Turner

Appearing for Taxpayer:

Cassandra L. Tuchscher, Attorney

Lance Einstein, Attorney

Appearing for Franchise Tax Board:

Noel Garcia-Rosenblum, Attorney

Brad Coutinho, Attorney

Issues: Whether appellant has established a basis to abate the late payment penalty, and whether appellant has established a basis to abate the underpayment of the estimate tax penalty.

~~M. Gregory and D. Lafountain, 240817140~~

~~Panel Lead:~~

~~Tommy Leung~~

~~Panel Members:~~

~~Sara A. Hosey~~

~~Andrew Wong~~

~~Appearing for Taxpayer:~~

~~M. Gregory, Taxpayer~~

~~Weldon Wulstein, Representative~~

~~Appearing for Franchise Tax Board:~~

~~Rachel Glass, Attorney~~

~~Topher Tuttle, Attorney~~

~~Issue: Whether appellants' 2019 claim for refund was timely.~~



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C. Baillie and D. Baillie, 241017788

Panel Lead:

Veronica I. Long

Panel Members:

Sara A. Hosey

Andrew Wong

Appearing for Taxpayer:

C. Baillie, Taxpayer

D. Baillie, Taxpayer

Appearing for Franchise Tax Board:

Ariana Macedo, Attorney

Topher Tuttle, Attorney

Issue: Whether appellants' claim for refund for the 2019 tax year is barred by the statute of limitations under Revenue and Taxation Code Section 19306.

1:00 p.m. Session

P. Freeman, 241117905

Panel Lead:

Greg Turner

Panel Members:

Teresa A. Stanley

Seth Elsom

Appearing for Taxpayer:

P. Freeman, Taxpayer

Karma Whelchel, Representative

Appearing for Franchise Tax Board:

Tristen Thalhuber, Attorney

Brad Coutinho, Attorney

Issue: Whether appellant timely filed a claim for refund for the 2019 tax year.

Strong Agronomy Management, Inc., 241017708

Panel Lead:

Tommy Leung

Panel Members:

Seth Elsom

Suzanne B. Brown

Appearing for Taxpayer:

Darren Story, Representative

Appearing for Franchise Tax Board:

Tristen Thalhuber, Attorney

Brad Coutinho, Attorney

Issue: Whether there was reasonable cause for appellant to pay its 2020 taxes late.



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R. Delgado and D. Delgado, 250118597

Panel Lead:

Teresa A. Stanley

Panel Members:

Sara A. Hosey

Katrine Shelton

Appearing for Taxpayer:

R. Delgado, Taxpayer

D. Delgado, Taxpayer

Jim Beckstead, Representative

Appearing for Franchise Tax Board:

Shah Khan, Hearing Representative

Brad Coutinho, Attorney

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

The following case was removed from this agenda:

M. Gregory and D. Lafountain, 240817140

During OTA review the FTB conceded the entire amount at issue

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.