



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Wednesday, January 21, 2026 9:30 a.m.
Virtual Hearings

(Agenda updated as of 01/15/26, 10:22 a.m.)

Franchise and Income Tax Appeals Hearings

G. Mays, 240817038

Panel Lead:

Natasha Ralston

Panel Members:

Seth Elsom

Suzanne B. Brown

Appearing for Taxpayer:

Alla Ratynets, Representative

Appearing for Franchise Tax Board:

Shah Khan, Hearing Representative

Topher Tuttle, Attorney

Issue: Whether appellant's claim for refund for the 2019 tax year was filed before the statute of limitations.

D. Hughes, 241017607

Panel Lead:

Sheriene Anne Ridenour

Panel Members:

Amanda Vassigh

Seth Elsom

D. Hughes, Taxpayer

Appearing for Taxpayer:

Ariana Macedo, Attorney

Brad Coutinho, Attorney

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



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

1:00 p.m. Session

L. Kurutz-Singhild, 240817168

Panel Lead: Josh Lambert

Panel Members: Seth Elsem

Kim Wilson

Appearing for Taxpayer: L. Kurutz-Singhild, Taxpayer

Appearing for Franchise Tax Board: John Ly, Attorney

Alisa Pinarbasi, Attorney

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

Business Tax Appeals Hearing

Eaton Corporation, 221212041, 230312830

Panel Lead: Steven Kim

Panel Members: Sheriene Anne Ridenour

Kim Wilson

Appearing for Taxpayer: Michael Riscili, Representative

Tim Gustafson, Attorney

Appearing for Department of Tax and Fee Administration: Kevin Smith, Attorney

Jarrett Noble, Attorney

Jason Parker, Hearing Representative

Issue: Whether appellant has established that it is entitled to relief from tax and interest pursuant to Revenue and Tax Code section 6596.

The following cases were removed from this agenda:

Foy Wellness and Recovery LLC, 240917556

Taxpayer withdrew appeal.

L. Kurutz-Singhild, 240817168

Taxpayer waived appearance.

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.