



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

Appearing for Taxpayer:

D. Hughes, Taxpayer

Appearing for Franchise Tax Board:

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.



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1:00 p.m. Session

L. Kurutz-Singhild, 240817168

Panel Lead: _____ Josh Lambert

Panel Members: _____ Seth Elsom

_____ 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.