



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Thursday, January 22, 2026 9:30 a.m.
Virtual Hearings

(Agenda updated as of 01/09/26, 12:32 p.m.)

Franchise and Income Tax Appeals Hearings

J. Ward, 250218856

Panel Lead:

Teresa A. Stanley

Panel Members:

Steven Kim

Greg Turner

Appearing for Taxpayer:

J. Ward, Taxpayer

Appearing for Franchise Tax Board:

Paige Chang, Attorney

Maria Brosterhous, Attorney

Issues: Whether appellant's claim for refund for the taxable year 2018 is barred by the statute of limitations; and, if appellant's claim for refund is not barred by the statute of limitations, whether appellant has established reasonable cause to abate the penalty for failure to respond to a Demand for Tax Return.

P. Sharma and M. Sharma, 240115111

Panel Lead:

Sara A. Hosey

Panel Members:

Teresa A. Stanley

Katrine Shelton

Appearing for Taxpayer:

Ami Shah, Representative

Appearing for Franchise Tax Board:

Brad Coutinho, Attorney

Nancy Parker, Attorney

Issue: Whether the appellants have established reasonable cause to abate the late payment penalty imposed under Revenue and Taxation Code section 19132 for the 2021 tax year.



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W. Xin and C. Jiang, 241017740

Panel Lead:

Josh Lambert

Panel Members:

Josh Aldrich

Steven Kim

Appearing for Taxpayer:

W. Xin, Taxpayer

Appearing for Franchise Tax Board:

Noel Garcia-Rosenblum, Attorney

Brad Coutinho, Attorney

Issue: Whether appellants' claim for refund is barred by the statute of limitations for the 2017 tax year.

1:00 p.m. Session

Business Tax Appeals Hearing

V. Moody, 240215493

Panel Lead:

Natasha Ralston

Panel Members:

Keith T. Long

Josh Lambert

Appearing for Taxpayer:

V. Moody, Taxpayer

Nancy Battel, Attorney

Appearing for Department of
Tax and Fee Administration:

Vanessa Bedford, Attorney

Chad Bacchus, Attorney

Jason Parker, Hearing Representative

Issue: Whether appellant is personally liable for the unpaid liabilities of MSC, Inc. dba Gorilla Metal.

The following cases were removed from this agenda:

D. Chen and C. Nguyen, 241017645

Taxpayers withdrew appeal.

Rooted Rituals LLC, 250521960

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.