



## OFFICE OF TAX APPEALS

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### Agenda

Office of Tax Appeals Hearings  
Tuesday, February 10, 2026, 1:00 p.m.  
Virtual Hearing

(Agenda updated as of 01/27/26, 4:21 p.m.)

### **Business Tax Appeals Hearing**

Artsakh Group, Inc., 241218234

Panel Lead:

Kim Wilson

Panel Members:

Suzanne B. Brown

Josh Lambert

Appearing for Taxpayer:

Lusy Brutyan, Representative

Colin Shanahan, Attorney

Appearing for Department of  
Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Stephen Smith, Attorney

Jason Parker, Hearing Representative

Issues: Whether adjustments are warranted to the measure of unreported taxable sales; whether adjustments are warranted to the measure of disallowed claimed nontaxable sales of food products; and, whether adjustments are warranted to the measure of disallowed claimed nontaxable room rental income.

The following cases were removed from this agenda:

S. Reilly, 240917521

FTB requested deferral of this case.

ABNA, Inc., 230713856,  
AJOHN, Inc., 230713856,  
ANAB, Inc., 230713860,  
GREEN ROOD, Inc., 230713861,  
H. Navran, 230713862,  
NAGI, Inc., 230713863,  
NAVAB, Inc., 230713864,  
ORCAL, Inc., 230713865,  
Rednab, Inc., 230713867,  
Rednap, Inc., 230713868

Taxpayers requested a postponement.



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The hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email [Nia.Vaughan@ota.ca.gov](mailto: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.