



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Wednesday, February 18, 2026 9:30 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 02/04/26, 12:00 p.m.)

Franchise and Income Tax Appeals Hearing

S. Spohr and L. Spohr, 240817285

Panel:

Teresa A. Stanley

Appearing for Taxpayer:

L. Spohr, Taxpayer

Appearing for Franchise Tax Board:

Vivian Ho, Attorney

Brad Coutinho, Attorney

Issue: Whether appellants have established a basis to waive or abate interest.

Business Tax Appeals Hearing

M. Muhareb, 250421877

Panel:

Suzanne B. Brown

Appearing for Taxpayer:

M. Muhareb, Taxpayer

Rita M. Lavelle, Representative

Appearing for Department of
Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issue: Whether reductions are warranted to the measure of unreported taxable sales.



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1:00 p.m. Session

Franchise and Income Tax Appeals Hearing

J. Middlebrook, 241017682

Panel Lead:

Amanda Vassigh

Panel Members:

Veronica I. Long

L. Katrine Shelton

Appearing for Taxpayer:

J. Middlebrook, Taxpayer

Greg Schmidt, Representative

Appearing for Franchise Tax Board:

Brad Coutinho, Attorney

Ellen Swain, Attorney

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

Business Tax Appeals Hearing

Crane S, S, & S, LLC, 231014526

Panel Lead:

Kim Wilson

Panel Members:

Keith T. Long

Natasha Ralston

B. Crane, Taxpayer

Appearing for Taxpayer:

Nalan Samarawickrema, Hearing Representative
Christopher Brooks, Attorney
Jason Parker, Hearing Representative

Appearing for Department of Tax and Fee Administration:

Franchise and Income Tax Appeals Hearing

S. Fulzele and V. Satarkar, 240716600

Panel Lead:

Tommy Leung

Panel Members:

Huy "Mike" Le

Josh Lambert

Appearing for Taxpayer:

William H. Gorrod, Attorney

Scott J. Lee, Attorney

Appearing for Franchise Tax Board:

Lawrence Xiao, Attorney

Ellen Swain, Attorney

Issue: Whether certain proceeds received by appellants in 2020 are California-sourced income.



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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 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.