



OFFICE OF TAX APPEALS

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Agenda

Office of Tax Appeals Hearings
Thursday, February 19, 2026 9:30 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 02/04/26, 12:11 p.m.)

Business Tax Appeals Hearing

Validat, Incorporated, 18093749, 240516251

Panel Lead: Josh Aldrich

Panel Members: Kim Wilson
Keith T. Long

Appearing for Taxpayer: Andre van der Valk, Representative

Appearing for Department of
Tax and Fee Administration: Nalan Samarawickrema, Hearing Representative
Christopher Brooks, Attorney
Jason Parker, Hearing Representative

Issues:

For Liability Period 1: Whether appellant has shown that further adjustments are warranted to the audited difference between recorded and reported taxable sales; whether appellant has shown that further adjustments are warranted to the audited understatement of reported taxable mini-market sales; whether appellant has established that its sales of propane are exempt; and, whether the negligence penalty was properly imposed.

For Liability Period 2: Whether appellant has shown that adjustments are warranted to the audited difference between recorded and reported taxable gasoline sales, taxable diesel fuel sales, taxable mini-market sales, and sales of propane; whether appellant has shown that adjustments are warranted to the unreported taxable cigarette rebates; and, whether the negligence penalty was properly imposed.

The following case was removed from this agenda:

California Physicians Service, 18042583, 20106806

FTB requested deferral of this case.



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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.