



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Thursday, March 12, 2026, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 03/09/26, 1:45 p.m.)

Franchise and Income Tax Appeals Hearing

M. Abdou and S. Abdou, 21047543

Panel Lead:

Amanda Vassigh

Panel Members:

John O. Johnson

Sara A. Hosey

Appearing for Taxpayer:

M. Abdou, Taxpayer

Appearing for Franchise Tax Board:

David Muradyan, Attorney

Nancy Parker, Attorney

Issues: Whether FTB's proposed assessments are barred by the statute of limitations; whether appellants have shown error in FTB's proposed assessments of additional tax, which were based on corresponding federal adjustments; whether appellants have demonstrated error in FTB's imposition of an accuracy-related penalty (ARP) for the 2012 and 2013 tax years or a basis to abate the ARP; and, whether appellants have demonstrated a basis for interest abatement.

1:00 p.m. Session

Business Tax Appeals Hearing

Bongo's Inc., 240917431

Panel Lead:

Suzanne B. Brown

Panel Members:

Josh Aldrich

Natasha Ralston

Appearing for Taxpayer:

Farhana Hossain, Representative

Appearing for Department of

Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issues: Whether adjustments are warranted to the measure of unreported taxable sales; whether the 40 percent penalty pursuant to Revenue and Taxation Code (R&TC) section 6597 is warranted; and, whether appellant is entitled to interest relief pursuant to R&TC section 6593.5.



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Franchise and Income Tax Appeals Hearings

~~B. Tendencia, 250522200~~

~~Panel: _____ Greg Turner~~

~~Appearing for Taxpayer: _____ B. Tendencia, Taxpayer~~

~~Appearing for Franchise Tax Board: _____ Ariana Macedo, Attorney~~

~~_____ Noel Garcia-Rosenblum, Attorney~~

~~Issue: Whether appellant timely filed a claim for refund in 2019.~~

Advanced American Laboratories, Inc., 240917392

Panel Lead: Asaf Kletter

Panel Members: Veronica I. Long

Hans Famularo

Appearing for Taxpayer: P. Michaels, Taxpayer

Frank Sekula, Representative

Appearing for Franchise Tax Board: Sophie Kuehl, Attorney

Nathan Hall, Attorney

Issues: Whether appellant has demonstrated that it engaged in qualified research under R&TC section 23609, and if so, whether appellant has substantiated its qualified research expenses.

The following cases were removed from this agenda:

D. McDougall, 241017810

During OTA review, FTB conceded the entire amount at issue.

K. Jones, 250722645

During OTA review, FTB conceded the entire amount at issue.

B. Tendencia, 250522200

FTB requested this case be postponed.

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.