



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

### Agenda

Office of Tax Appeals Hearings  
Thursday, March 19, 2026, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 03/18/26, 8:24 a.m.)

#### **Business Tax Appeals Hearing**

Family Auto Sales 04, LLC, 240716941

Panel Lead:

Kim Wilson

Panel Members:

Suzanne B. Brown

Josh Aldrich

Appearing for Taxpayer:

Howard B. Borenstein, Attorney

Appearing for Department of

Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Ravinder Sharma, Hearing Representative

Christopher Brooks, Attorney

Issues: Whether adjustments to unreported taxable sales are warranted; whether adjustments to disallowed claimed deductions are warranted; and, whether appellant was negligent.

#### **1:00 p.m. Session**

#### **~~Franchise and Income Tax Appeals Hearing~~**

~~I. Krivashei and D. Krivashei, 240215341~~

~~Panel Lead:~~

~~Asaf Kletter~~

~~Panel Members:~~

~~Veronica I. Long~~

~~Hans Famularo~~

~~Appearing for Taxpayer:~~

~~I. Krivashei, Taxpayer~~

~~Jonathan Williams, Representative~~

~~Appearing for Franchise Tax Board:~~

~~Shah Khan, Hearing Representative~~

~~Topher Tuttle, Attorney~~

~~Issue: Whether the statute of limitations bars appellants' claim for refund for the 2017 tax year.~~



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

---

The following cases were removed from this agenda:

R. Green and J. Green, 250522189	Taxpayers did not respond to the hearing notice.
E. Tanzillo and J. Tanzillo, 250622397	Taxpayers requested a postponement.
J. Kunju, 250318967	During OTA review FTB conceded the entire amount at issue.
S. Ward and S. Martin-Ward	FTB requested a postponement.
I. Krivashei and D. Krivashei, 240215341	Taxpayers withdrew appeal.

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.