



## OFFICE OF TAX APPEALS

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### Agenda

Office of Tax Appeals Hearings  
Tuesday, April 7, 2026, 10:30 a.m.  
855 M Street  
Suite 960  
Fresno, CA 93721

(Agenda updated as of 03/25/26, 2:55 p.m.)

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

K. Davis and J. Davis, 241017661

Panel Lead:

Amanda Vassigh

Panel Members:

Huy "Mike" Le

Sara A. Hosey

Appearing for Taxpayer:

K. Davis, Taxpayer

Gary Fehdrau, Representative

Appearing for Franchise Tax Board:

David Muradyan, Attorney

Jackie Zumaeta, Attorney

Issues: Whether appellants have shown error in FTB's denial of their claim for refund for the tax years 2019 or 2020; whether OTA has jurisdiction to review FTB's assessment of frivolous return penalties, and if so, whether FTB properly assessed such penalty.

The following case was removed from this agenda:

MPAAKINC, 240215328 and  
SABPLINC, 240215329

Taxpayers did not respond to the hearing notice.

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.