



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Thursday, April 23, 2026, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 04/15/26, 1:48 p.m.)

~~Business Tax Appeals Hearing~~

~~Eagle Canyon Capital LLC, 240215398~~

~~Panel Lead: Sheriene Anne Ridenour~~

~~Panel Members: Josh Aldrich~~

~~Natasha Ralston~~

~~Appearing for Taxpayer: Mitchell Stradford, Representative~~

~~Appearing for Department of~~

~~Tax and Fee Administration: Kevin Smith, Attorney~~

~~Gary Huxsoll, Attorney~~

~~Jason Parker, Hearing Representative~~

~~Issue: Whether appellant has shown that it overreported its taxable sales of furniture, fixtures, and equipment (FF&E) for the second quarter of 2015.~~

Franchise and Income Tax Appeals Hearings

D. Johnson and P. Sowers, 241218423

Panel Lead: Josh Lambert

Panel Members: Tommy Leung

L. Katrine Shelton

Appearing for Taxpayer: D. Johnson, Taxpayer

P. Sowers, Taxpayer

Appearing for Franchise Tax Board: Paige Chang, Attorney

Brad Coutinho, Attorney

Issues: Whether appellants have established reasonable cause to abate the late payment penalty; whether appellants have shown a basis to abate the underpayment of estimated tax penalty; and, whether appellants have shown a basis to abate interest.



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RJS & Associates, Inc., 240516049

Panel Lead:

Tommy Leung

Panel Members:

Josh Lambert

Kenneth Gast

Appearing for Taxpayer:

Mary Malazita, Representative

Vincent Pastore, Representative

Appearing for Franchise Tax Board:

Raihane Dalvi, Attorney

Matthew Miller, Attorney

Issue: Whether appellant may deduct expenses paid with a forgiven first-draw Paycheck Protection Program (PPP) loan for taxable years ended 6/30/2020 and 6/30/2021.

1:00 p.m. Session

Franchise and Income Tax Appeals Hearing

LC Action Police Supply LTD, 240917571

Panel Lead:

Natasha Ralston

Panel Members:

Veronica I. Long

Hans Famularo

Appearing for Taxpayer:

Darsi Miller, Representative

Appearing for Franchise Tax Board:

Tristen Thalhuber, Attorney

Alisa Pinarbasi, Attorney

Issues: Whether the late payment penalty should be abated and whether the estimated tax penalty should be abated.

Business Tax Appeals Hearing

Vapeforic, LLC, 240215500

Panel Lead:

Greg Turner

Panel Members:

Natasha Ralston

Suzanne B. Brown

Appearing for Taxpayer:

Roger Wang, Representative

Appearing for Department of
Tax and Fee Administration:

Ravinder Sharma, Hearing Representative

Chad Bacchus, Attorney

Jason Parker, Hearing Representative

Issue: Whether adjustments to the amount of unreported taxable sales are warranted.



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The following cases were removed from this agenda:

M. Samana, 241017793

Taxpayer did not respond to the hearing notice.

P. Hughes and D. Hughes, 230914298

Taxpayers requested a postponement.

Eagle Canyon Capital LLC, 240215398

Taxpayer requested a postponement.

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.