



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Thursday, May 21, 2026, 1:00 p.m.
Virtual Hearings

(Agenda updated as of 05/04/26, 2:59 p.m.)

~~Franchise and Income Tax Appeals Hearing~~

~~L. Santavicca, 250622314~~

~~Panel: _____ Keith T. Long~~

~~Appearing for Taxpayer: _____ Mark Jaynes, Representative~~

~~Appearing for Franchise Tax Board: _____ Arathi Ramalingam, Attorney~~

~~_____ Noel Garcia-Rosenblum, Attorney~~

~~Issue: Whether appellant's claim for refund for the 2019 tax year is barred by the statute of limitations.~~

~~Business Tax Appeals Hearing~~

~~V. Sharma, 241017849~~

~~Panel Lead: _____ Kim Wilson~~

~~Panel Members: _____ Steven Kim~~

~~_____ Teresa A. Stanley~~

~~Appearing for Taxpayer: _____ V. Sharma, Taxpayer~~

~~Appearing for Department of~~

~~Tax and Fee Administration: _____ Sunny Paley, Attorney~~

~~_____ Chad Bacchus, Attorney~~

~~_____ Jason Parker, Hearing Representative~~

~~Issues: Whether the Notice of Dual Determination was timely issued and whether appellant's indemnity for SB Food and Beverage's tax liability precludes the imposition of personal liability under Revenue and Tax Code section 6829.~~



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1:00 p.m. Session

Franchise and Income Tax Appeals Hearing

D. Kaushik and J. Kaur, 240215509

Panel Lead:

Sheriene Anne Ridenour

Panel Members:

Seth Elsom

L. Katrine Shelton

Appearing for Taxpayer:

D. Kaushik, Taxpayer

J. Kaur, Taxpayer

Appearing for Franchise Tax Board:

Paige Chang, Attorney

Maria Brosterhous, Attorney

Issues: Whether appellants have shown reasonable cause for failing to timely file their 2021 tax return; whether appellants have established a basis to abate the underpayment of estimated tax penalty for the 2021 tax year; and, whether appellants are entitled to interest abatement for the 2020 and 2021 tax years.

The following cases were removed from this agenda:

J. Duke and N. Duke, 241117896

Taxpayers waived hearing.

F. Pacleb and A. Pacleb, 240716746

Taxpayers withdrew appeal.

V. Sharma, 241017849

CDTFA withdrew appeal.

L. Santavicca, 250622314

FTB and Taxpayer requested 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.