OFFICE OF TAX APPEALS

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Agenda

Office of Tax Appeals Hearings
Wednesday, June 24, 2026, 9:00 a.m.
Virtual Hearings

(Agenda updated as of 06/22/26, 2:19 p.m.)

~~Franchise and Income Tax Appeals Hearing~~

~~Luxshopper, LLC, 240415858~~

~~Panel Lead:~~	~~Steven Kim~~
~~Panel Members:~~	~~Asaf Kletter~~
	~~Teresa A. Stanley~~
~~Appearing for Taxpayer:~~	~~Brian Shepherd, Representative~~
~~Appearing for Franchise Tax Board:~~	~~Alisa Pinarbasi, Attorney~~
	~~Vicki Leclerc, Hearing Representative~~

~~Issue: Whether appellant had a filing requirement for the 2020 tax year and must pay the minimum franchise tax.~~

Business Tax Appeals Hearing

T. Maggiore, 240917539

Panel Lead:	Suzanne B. Brown
Panel Members:	Steven Kim
	Kim Wilson
Appearing for Taxpayer:	T. Maggiore, Taxpayer
	Carlos Meza, Attorney
Appearing for Department of Tax and Fee Administration:	Sunny Paley, Attorney
	Cary Huxsoll, Attorney
	Jason Parker, Hearing Representative

Issues: Whether the Notice of Dual Determination was timely issued to appellant for the unpaid sales and use tax liabilities of Coastal Public and Ale House, Inc.; and whether interest relief is warranted for the period October 2016 to October 2020.

1:00 p.m. Session

Franchise and Income Tax Appeals Hearing

K. Udink and B. Udink, 250622308

Panel Lead:	Keith T. Long
Panel Members:	Asaf Kletter
	Hans Famularo
Appearing for Taxpayer:	B. Udink, Taxpayer
Appearing for Franchise Tax Board:	Rachel Glass, Hearing Representative
	Nancy Parker, Attorney

Issue: Whether appellants' claim for refund is barred by the statute of limitations.

The following case was removed from this agenda:

Chinatown Restaurant, Inc., 21057828	Taxpayer requested a postponement.
Luxshopper, LLC, 24041585	During OTA review, FTB conceded the entire amount at issue.

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.