OFFICE OF TAX APPEALS
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Agenda

Office of Tax Appeals Hearings
Thursday, July 16, 2026, 9:00 a.m.
Virtual Hearings

(Agenda updated as of 07/01/26, 11:20 a.m.)

Business Tax Appeals Hearing

LA Computer Warehouse, Inc., 250622331

Panel Lead:	Keith T. Long
Panel Members:	Teresa A. Stanley
	Huy "Mike" Le
Appearing for Taxpayer:	Igor Pinchevskiy, Representative
	Jessica Monroe, Attorney
Appearing for Department of Tax and Fee Administration:	Ravinder Sharma, Hearing Representative
	Christopher Brooks, Attorney
	Jason Parker, Hearing Representative

Issue: Whether the negligence penalty was properly imposed.

Franchise and Income Tax Appeals Hearings

Navid Javadi DMD Inc., 251023461

Panel:	Steven Kim
Appearing for Taxpayer:	Jonathan Miller, Representative
Appearing for Franchise Tax Board:	Shah H. Khan, Hearing Representative
	Topher Tuttle, Attorney

Issue: Whether appellant has established reasonable cause to abate the late payment penalty.

1:00 p.m. Session

High Hill Ventures, Inc., 21088330
M. Yates and K. Yates, 21088368, 21108771
J. Pollock and G. Pollock, 21088327
E. Bachelor and C. Bachelor, 20116976

Panel Lead:	Josh Lambert
Panel Members:	Kenneth Gast
	Hans Famularo
Appearing for Taxpayer:	E. Bachelor, Taxpayer
	M. Yates, Taxpayer
	Tyler Shewey, Attorney
Appearing for Franchise Tax Board:	D'Arcy Dewey, Attorney
	Paul Kim, Attorney

Issues: Whether appellants have established that FTB erred in determining that the transactions giving rise to appellants' deductions passed through from oil and gas drilling partnerships were shams lacking in economic substance and valid business purpose; whether appellants have established that FTB did not issue appellants' Notices of Proposed Assessment within the statute of limitations (SOL) because FTB erred in applying the twelve-year SOL for abusive tax avoidance transactions. Whether appellants for High Hill and Yates have met their burden of proof to establish reasonable cause to abate the late filing penalties for tax years 2008, 2009, and 2010; and, whether OTA has jurisdiction over appellants' (High Hill and Yates') claim for refund for the 2008 tax year and, if so, whether appellants have established that they are entitled to a claim for refund for the 2008 tax year.

The following cases were removed from this agenda:

J. Redmon and E. Redmon, 250218732	Taxpayers did not respond to the hearing notice.
H. Payne and D. Payne, 240315595	Taxpayers waived hearing.

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.