



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Thursday, August 13, 2026, 9:00 a.m.
Virtual Hearings

(Agenda updated as of 07/30/26, 10:01 a.m.)

Franchise and Income Tax Appeals Hearings

W. Ingram and S. Ingram (dec'd), 241218145

Panel Lead: Veronica I. Long

Panel Members: Sara A. Hosey
Hans Famularo

Appearing for Taxpayer: W. Ingram, Taxpayer
Michael Ingram, Representative

Appearing for Franchise Tax Board: Amelia Breen, Attorney
Maria Brosterhous, Attorney

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

A. Nainani and K. Nainani, 250923274

Panel Lead: Seth Elsom

Panel Members: Steven Kim
Veronica I. Long

Appearing for Taxpayer: A. Nainani, Taxpayer
K. Nainani, Taxpayer

Appearing for Franchise Tax Board: Rachel Glass, Hearing Representative
Topher Tuttle, Attorney

Issue: Whether appellants' claim for refund for the 2020 tax year is barred by the statute of limitations.



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The following cases were removed from this agenda:

Book A Sprinter, LLC, 250218733	Taxpayer requested a postponement.
Platinum Auto Center, Inc., 231114756	Taxpayer requested a postponement.
Green Dragon Caregiver Inc., 240917560 and Coachella Valley Green Dragon, 241017593	Taxpayers 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.