



OFFICE OF TAX APPEALS

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Agenda

Office of Tax Appeals Hearings
Wednesday, September 9, 2026, 1:00 p.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 08/24/26, 12:12 p.m.)

Franchise and Income Tax Appeals Hearing

1:00 p.m. Session

J. Hutchinson, 250522236

Panel Lead:

Seth Elsom

Panel Members:

Veronica I. Long

Teresa A. Stanley

Appearing for Taxpayer:

J. Hutchinson, Taxpayer

Jeffrey Kahn, Attorney

Appearing for Franchise Tax Board:

Tristen Thalhuber, Attorney

Brad Coutinho, Attorney

Issue: Whether appellant's claims for refund for the 2018 and 2019 tax years are barred by the statute of limitations.

The following cases were removed from this agenda:

E Star Motors, Inc. 241118075

Taxpayer did not respond to the hearing notice.

J. Hendricksen and P. Hendricksen, 20116957

Taxpayers requested a postponement.

Toliaio Ioroi Holding, LLC, 250419208

Taxpayer withdrew appeal.

T. McCrary and G. McCrary, 241017778

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.