Agenda

Office of Tax Appeals Hearings
Thursday, October 22, 2026, 9:00 a.m.
Virtual Hearings

(Agenda updated as of 10/20/26, 8:53 a.m.)

Franchise and Income Tax Appeals Hearings

~~J. Chavez, 241118087~~
~~Panel Lead: Asaf Kletter~~
~~Panel Members: Josh Aldrich~~
~~Steven Kim~~
~~Appearing for Taxpayer: J. Chavez, Taxpayer~~
~~Appearing for Franchise Tax Board: Paige Chang, Attorney~~
~~Maria Brosterhous, Attorney~~
~~Issues: Whether appellant has met her burden to show she was a part-year resident for the 2021 tax year, and if so, whether appellant had a filing requirement and owes tax for the 2021 tax year.~~

E. Murphy, 260324728
Panel: Amanda Vassigh
Appearing for Taxpayer: E. Murphy, Taxpayer
Appearing for Franchise Tax Board: Rachel Glass, Hearing Representative
Topher Tuttle, Attorney
Issue: Whether the statute of limitations bars appellant's claim for refund for the 2020 tax year.

M. Freeman, 250923277
Panel Lead: Asaf Kletter
Panel Members: Veronica I. Long
Amanda Vassigh
Appearing for Taxpayer: M. Freeman, Taxpayer
Franklin Smart, Representative
Appearing for Franchise Tax Board: Tristen Thalhuber, Attorney
Alisa Pinarbasi, Attorney
Issue: Whether appellant established reasonable cause to abate the late filing penalty.

1:00 p.m. Session

Business Tax Appeals Hearing

Newark Catering Manufacture, 240215332

Panel Lead:	Suzanne B. Brown
Panel Members:	Josh Lambert
	Josh Aldrich
Appearing for Taxpayer:	Ivan Ceron, Representative
	Daniel Leer, Attorney
Appearing for Department of Tax and Fee Administration:	Nalan Samarawickrema, Hearing Representative
	Christopher Brooks, Attorney
	Jason Parker, Hearing Representative

Issue: Whether further adjustments are warranted to the measure of unreported taxable sales for the liability period at issue.

The following cases were removed from this agenda:

D. Hesler, 250118539 J. Chavez, 241118087	Taxpayer and agency reached mutual agreement. 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.