Agenda

Office of Tax Appeals Hearings
Thursday, November 19, 2026, 9:00 a.m.
Virtual Hearings

(Agenda updated as of 11/05/26, 4:45 p.m.)

Franchise and Income Tax Appeals Hearing

C. Naranjo, 241017866

Panel Lead:	Hans Famularo
Panel Members:	Veronica I. Long
	Sheriene Anne Ridenour
Appearing for Taxpayer:	C. Naranjo, Taxpayer
	Ryan Skelly, Attorney
Appearing for Franchise Tax Board:	Andrea Watkins, Attorney
	Topher Tuttle, Attorney

Issue: Whether appellant's claim for refund is barred by the statute of limitations for the 2019 tax year.

~~**1:00 p.m. Session**~~

~~**Business Tax Appeals Hearing**~~

~~The Original N. Hollywood Auto Body, Inc., 250118522~~

~~Panel Lead:~~	~~Steven Kim~~
~~Panel Members:~~	~~Suzanne B. Brown~~
	~~Sheriene Anne Ridenour~~
~~Appearing for Taxpayer:~~	~~Kathrin Khechumyan, Representative~~
	~~Jilbert Tahmazian, Attorney~~
~~Appearing for Department of Tax and Fee Administration:~~	~~Ravinder Sharma, Hearing Representative~~
	~~Christopher Brooks, Attorney~~
	~~Jason Parker, Hearing Representative~~

~~Issues: Whether further adjustments to the measure of unreported taxable sales are warranted, and whether respondent properly imposed the negligence penalty.~~

The following cases were removed from this agenda:

P. Hughes and D. Hughes, 230914298	Taxpayer did not respond to the hearing notice.
Limericks Tavern, Inc., 250722599 and L2 Tavern, Inc., 250722607	OTA postponed this hearing.
The Original N. Hollywood Auto Body, Inc., 250118522	Taxpayer 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.