Agenda

Office of Tax Appeals Hearings
Wednesday, December 9, 2026, 9:00 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 11/19/26, 2:07 p.m.)

Franchise and Income Tax Appeals Hearing

S. Kirchmeier and C. Putra, 250118438

Panel Lead:	Hans Famularo
Panel Members:	Asaf Kletter
	Teresa A. Stanley
Appearing for Taxpayer:	S. Kirchmeier, Taxpayer
	Douglas Beach, Representative
Appearing for Franchise Tax Board:	Sonia Woodruff, Attorney
	Nathan Hall, Attorney

Issue: Whether appellants have established that respondent erred in its disallowance of the gain exclusion amount for the 2017 tax year.

Business Tax Appeals Hearing

Pro 1 Auto Sales, Inc. (Rehearing), 251023437

Panel Lead:	Josh Aldrich
Panel Members:	Josh Lambert
	Andrew Wong
Appearing for Taxpayer:	Leon Zeltzer, Representative
Appearing for Department of Tax and Fee Administration:	Nalan Samarawickrema, Hearing Representative
	Christopher Brooks, Attorney
	Jason Parker, Hearing Representative

Issues: Whether adjustments to the measure of unreported taxable sales are warranted, and whether appellant is entitled to relief of interest.

The following case was removed from this agenda:

Nexus Energy Systems, Inc., 230413047 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.