

State of California Office of Tax Appeals

<u>Agenda</u>

Office of Tax Appeals Hearings Wednesday, March 27, 2019, 9:00 a.m. 400 R Street Hearing Room Sacramento, CA 95811

Agenda updated as of 03/19/19, 12:45 p.m.

Business Tax Appeals Hearings

Golden 7 Liquor & Deli, Inc., 18032427

Panel Lead: Michael Geary
Panel Members: Tommy Leung

John Johnson

Appearing for Taxpayer: Framta Saechao, Representative

Appearing for Department of

Tax and Fee Administration: Steve Smith, Tax Counsel

Scott Lambert, Hearing Representative Kevin Hanks, Hearing Representative

Issue: Is appellant entitled to a reduction of the measure of unreported taxable sales.

Praxair, Inc., 18011846

Panel Lead: Andrew Kwee
Panel Members: John Johnson
Torgan Stanley

Teresa Stanley

Appearing for Taxpayer: Carley A. Roberts, Attorney

Robert P. Merten III, Attorney Tamara Volmer, Witness Herbert Schaub, Witness

Appearing for Department of

Tax and Fee Administration: Jarrett Noble, Tax Counsel

Scott Claremon, Hearing Representative Kevin Hanks, Hearing Representative

Issues: Whether appellant is liable for sales or use tax in connection with certain design and engineering charges; and whether appellant established a basis for adjustment to the measure of disallowed claimed nontaxable sales.

Mail: P.O. Box 989880 West Sacramento, CA 95798-9880

Phone: (916) 492-2635

Web: ota.ca.gov

Location: 400 R Street Sacramento, CA 95811 Fax: (916) 492-2089



State of California Office of Tax Appeals

The hearing location is accessible to people with disabilities. Please contact Claudia Lopez at (916)206-4772, or email Claudia.Lopez@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.

Mail: P.O. Box 989880 West Sacramento, CA 95798-9880

Phone: (916) 492-2635

Web: ota.ca.gov Location: 400 R Street Sacramento, CA 95811 Fax: (916) 492-2089