



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Thursday, July 18, 2019, 10:00 a.m.  
855 M Street  
Suite 960  
Fresno, CA 93721

Agenda updated as of 07/12/19, 8:30 a.m.

**Business Tax Appeals Hearings**

Raj Singh, Inc., 18083670

Panel Lead: \_\_\_\_\_ Michael Geary

Panel Members: \_\_\_\_\_ Jeff Angeja

\_\_\_\_\_ Sara Hosey

Appearing for Taxpayer: \_\_\_\_\_ Rajbir Singh, Taxpayer

\_\_\_\_\_ David Camenson, Attorney

Appearing for Department of

Tax and Fee Administration: \_\_\_\_\_ Steve Smith, Tax Counsel

\_\_\_\_\_ Scott Lambert, Hearing Representative

\_\_\_\_\_ Lisa Renati, Hearing Representative

~~Issues: Whether appellant is entitled to a reduction of the measure of underreported taxable sales; whether the Department properly assessed the negligence penalty in appellant's audit, which was its first audit by the Department, and, if it did; whether appellant was negligent.~~

TFCG, Inc., 18083543

Panel Lead: \_\_\_\_\_ Jeff Angeja

Panel Members: \_\_\_\_\_ Michael Geary

\_\_\_\_\_ Sara Hosey

Appearing for Taxpayer: \_\_\_\_\_ Tony Wilhelm, Taxpayer

Appearing for Department of

Tax and Fee Administration: \_\_\_\_\_ Mengjun He, Tax Counsel

\_\_\_\_\_ Steve Smith, Tax Counsel

\_\_\_\_\_ Lisa Renati, Hearing Representative

Issues: Whether the transaction with Wild Electric, Inc. was a nontaxable sale for resale; and, whether the transactions with Table Mountain Casino and the Chukchansi Economic Development Authority were nontaxable sales to Indians.



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City Tower Club 2200, LLC, 18093832

Panel Lead:

Jeff Angeja

Panel Members:

Michael Geary

Sara Hosey

Appearing for Taxpayer:

Paul Gienger, Taxpayer

Appearing for Department of

Tax and Fee Administration:

Jarrett Noble, Tax Counsel

Steve Smith, Tax Counsel

Lisa Renati, Hearing Representative

Issue: Whether appellant's membership fees constitute gross receipts subject to tax.

The hearing location is accessible to people with disabilities. Please contact Claudia Lopez at (916)206-4772, or email [Claudia.Lopez@ota.ca.gov](mailto: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.

The following case was removed from this agenda:

Raj Singh, Inc., 18083670 – Case has been deferred pending settlement review.