



#### **Agenda**

Office of Tax Appeals Hearings Wednesday, July 24, 2019, 10:00 a.m. 355 S. Grand Avenue 23rd Floor Los Angeles, CA 90071

Agenda updated as of 07/22/19, 10:25 a.m.

### **Business Tax Appeals Hearings**

Gregorios Shakolas, 18083527

Panel Lead: Daniel Cho Panel Members: Kenny Gast

Nguyen Dang

Appearing for Taxpayer: Gregorios Shakolas, Taxpayer

Juan Guzman, Representative

Appearing for Department of

Tax and Fee Administration: Pamela Bergin, Tax Counsel

Scott Lambert, Hearing Representative Lisa Renati, Hearing Representative

Issue: Whether adjustments are warranted to the determined measure of tax.

Jacob Dean Steward, 18011990

Panel Lead:

Panel Members:

Linda Cheng
Richard Tay

Appearing for Taxpayer: Jacob Steward, Taxpayer
Sean Cason, Representative

Appearing for Department of

Tax and Fee Administration: Kevin Smith, Tax Counsel

Monica Silva, Tax Counsel

Lisa Renati, Hearing Representative

Issues: Whether appellant's purchase and use of a recreational vehicle (RV) in California is subject to use tax; and, whether appellant is entitled to an offset for excess tax reimbursement.

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

Ubolsiri Koike & Fueng Adisornkul, 18093760

Panel Lead: Daniel Cho
Panel Members: Jeff Angeja

Nguyen Dang

Appearing for Taxpayer: Watthawoot Koike, Representative

Appearing for Department of

Tax and Fee Administration: Pamela Bergin, Tax Counsel

Scott Lambert, Hearing Representative Lisa Renati, Hearing Representative

Issue: Whether adjustments are warranted to the determined measure of tax.

### 1:00 p.m. Session

Ramco Jewelry Corp, 18011902

Panel Lead: Michael Geary
Panel Members: Kenny Gast
Daniel Cho

Appearing for Taxpayer: Ramin Cohan, Witness

Jack Yermagyan, Witness

Vipul Shah, Witness

Patrick McGinnis, Attorney

Appearing for Department of

Tax and Fee Administration: Pamela Bergin, Tax Counsel

Scott Lambert, Hearing Representative
Lisa Renati, Hearing Representative

Issues: Whether appellant is entitled to a reduction of the measure of disallowed claimed nontaxable sales for resale; and, whether appellant was negligent.

The following case was removed from this agenda:

Marco Craftmasters, Inc., 18043011 CDTFA requested this case be deferred

Ramco Jewelry Corp., 18011902 Continued to September due to a corporate

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suspension issue.

Jacob Dean Steward, 18011990 Appellant requested postponement.

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## 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.

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