



Agenda

Office of Tax Appeals Hearings
Wednesday, September 18, 2019, 10:00 a.m.
355 S. Grand Avenue
23rd Floor
Los Angeles, CA 90071

Agenda updated as of 09/16/19, 2:00 p.m.

Business Tax Appeals Hearings

Priscilla's Gourmet Coffee, Inc., 18073393

Panel Lead: Andrew Kwee
Panel Members: Michael Geary
Richard Tay
Appearing for Taxpayer: Mark Hartman, Taxpayer
Shannon Hartman, Taxpayer

Appearing for Department of
Tax and Fee Administration: Sunny Paley, Tax Counsel
Monica Silva, Tax Counsel
Lisa Renati, Hearing Representative

Issue: Whether appellant correctly reported its sales and use tax liability for the audit period.

Martinez Steel Corporation, 18073411

Panel Lead: Joshua Lambert
Panel Members: Jeff Angeja
Linda Cheng
Appearing for Taxpayer: Eddie Alamo, Taxpayer
Manuel Almeida, Representative

Appearing for Department of
Tax and Fee Administration: Jarrett Nobel, Tax Counsel
Monica Silva, Tax Counsel
Lisa Renati, Hearing Representative

Issue: Whether an adjustment to underreported ex-tax purchases of steel materials subject to use tax is warranted.



State of California
Office of Tax Appeals

Robert Victor Mirolla, 18011851

Panel Lead:

Panel Members:

Appearing for Taxpayer:

Appearing for Department of

Tax and Fee Administration:

Jeff Angeja

Andrew Kwee

Nguyen Dang

Dave Bowman, Representative

Mengjun He, Tax Counsel

Monica Silva, Tax Counsel

Lisa Renati, Hearing Representative

Issues: Whether the Notice of Determination issued to appellant was timely; whether appellant is liable under Revenue and Taxation Code (R&TC) § 6829 for the unpaid tax liabilities of Associated of Los Angeles, Inc. (ALA); whether relief of the penalties asserted against ALA is warranted; and, whether relief of interest is warranted.

1:00p.m. Session

~~Ramco Jewelry Corp, 18011902~~

~~Panel Lead:~~

~~Panel Members:~~

~~Appearing for Taxpayer:~~

~~Appearing for Department of~~

~~Tax and Fee Administration:~~

~~Michael Geary~~

~~Kenny Gast~~

~~Daniel Cho~~

~~Ramin Cohan, Witness~~

~~Jack Yermagyan, Witness~~

~~Vipul Shah, Witness~~

~~Patrick McGinnis, Attorney~~

~~Scott Lambert, Hearing Representative~~

~~Lisa Renati, Hearing Representative~~

~~Pamela Bergin, Tax Counsel~~

~~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 cases were removed from this agenda:

Ronnie Lee Gasaway and Rhonda

Rachelle Gasaway, 18083577

Taxpayer did not respond to the hearing notice

Jose Auto Sales, Inc., 18011860, 18011987

Ramco Jewelry Corp, 18011902

Taxpayer requested this case be deferred

Taxpayer requested postponement



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.