



Agenda

Office of Tax Appeals Hearings
Tuesday, September 24, 2019, 10:00 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

Agenda updated as of 09/23/19, 4:45 p.m.

Business Tax Appeals Hearings

Julia Ellen Draper, 18011840

Panel Lead:

Jeff Angeja

Panel Members:

Michael Geary

Linda Cheng

Appearing for Taxpayer:

Julia Ellen Draper, Taxpayer

Brian L. Coggins, Attorney

Appearing for Department of
Tax and Fee Administration:

Mengjun He, Tax Counsel

Monica Silva, Tax Counsel

Kevin Hanks, Hearing Representative

Issues: Whether the Notice of Successor Liability issued to appellant was timely; and whether appellant is liable as a successor for the unpaid tax liabilities of Mr. Ronald Bell.

Mount Diablo Tile & Stone Company, 18083545

Panel Lead:

Jeff Angeja

Panel Members:

Andrew Kwee

Amanda Vassigh

Appearing for Taxpayer:

Avi Nahmias, Taxpayer

Appearing for Department of
Tax and Fee Administration:

Scott Lambert, Hearing Representative

Kevin Hanks, Hearing Representative

Christopher Brooks Tax Counsel

Issues: Whether reductions are warranted to the audited amount of unreported taxable sales; and whether relief from the failure-to-file penalty for the fourth quarter of 2014 is warranted.



~~World Ground Café, L.P., 18063381~~

~~Panel Lead: _____ Andrew Kwee~~

~~Panel Members: _____ Jeff Angeja~~

~~_____ Amanda Vassigh~~

~~Appearing for Taxpayer: _____ Ulf Gustafsson, Taxpayer~~

~~Appearing for Department of~~

~~Tax and Fee Administration: _____ Scott Lambert, Hearing Representative~~

~~_____ Kevin Hanks, Hearing Representative~~

~~_____ Christopher Brooks Tax Counsel~~

~~Issues: Whether CDTEA's audit methodology is representative of appellant's business during the audit period; and whether any adjustments are warranted for claimed exempt sales of food products.~~

1:00p.m. Session

Business Tax Appeals Hearings

~~John Bruno and Giovannina Bruno, 18011959, 18011960~~

~~Panel Lead: _____ Jeff Angeja~~

~~Panel Members: _____ Teresa Stanley~~

~~_____ Alberto Rosas~~

~~Appearing for Taxpayer: _____ John Bruno, Taxpayer~~

~~Appearing for Department of~~

~~Tax and Fee Administration: _____ Chad Bacchus, Tax Counsel~~

~~_____ Scott Claremon, Tax Counsel~~

~~_____ Kevin Hanks, Hearing Representative~~

~~Issue: Whether appellants may be relieved of use tax applicable to their purchase of a vehicle purchased for use in this state based upon erroneous advice received from the California Department of Motor Vehicles.~~

The following cases were removed from this agenda:

Pebble Rappongi, Inc., 18011848 Taxpayer withdrew appeal

World Ground Café, L.P., 18063381 Taxpayer requested case be deferred

John Bruno and Giovannina Taxpayers waived hearing
Bruno, 18011959, 18011960



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.