



Agenda

Office of Tax Appeals Hearings
Tuesday, November 19, 2019, 10:00 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

Agenda updated as of 11/18/19, 4:50 p.m.

Business Tax Appeals Hearings

Paul Neufeld, 18083558

Panel Lead: Jeff Angeja
Panel Members: Andrew Kwee

Amanda Vassigh

Appearing for Taxpayer: Paul Neufeld, Taxpayer

Appearing for Department of

Tax and Fee Administration: Jarrett Noble, Tax Counsel

Monica Silva, Tax Counsel

Kevin Hanks, Hearing Representative

Issue: Whether appellant is personally responsible pursuant to Revenue and Taxation Code section 6829 for the unpaid tax assessed liabilities of California Retreaders, Inc.

Parvaneh Shoja, 18011832

Panel Lead:

Panel Members:

Teresa Stanley

Jeff Angeja

Appearing for Taxpayer: Andrew Quinn, Attorney

Appearing for Department of

Tax and Fee Administration: Kevin Smith, Tax Counsel

Issue: Whether appellant is entitled to a refund on the basis that the Department of Tax and Fee Administration levied appellant's property and applied the payment to her son-in-law's tax liabilities.

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

Newell Window Furnishings, Inc., 18124134

Panel Lead: Jeff Angeja
Panel Members: Alberto Rosas

Suzanne Brown

Appearing for Taxpayer: Carley A. Roberts, Attorney

Huy "Mike" Le, Attorney

Appearing for Department of

Tax and Fee Administration: Chad Bacchus, Tax Counsel

Stephen Smith, Tax Counsel

Kevin Hanks, Hearing Representative

Issue: Whether appellant timely filed its appeal to the Office of Tax Appeals.

Cody Lee Bass, 18011875

Panel Lead:

Panel Members:

Sara Hosey

Michael Geary

Appearing for Taxpayer: Cody Bass, Taxpayer

Rik Jeffery, Attorney

Appearing for Department of

Tax and Fee Administration:

Joseph Boniwell, Tax Counsel

Monica Silva, Tax Counsel

Kevin Hanks, Hearing Representative

Issue: Whether appellant is personally responsible for the unpaid liabilities of Capitol

Wellness Inc., pursuant to Revenue and Taxation Code section 6829.

The following cases were removed from this agenda:

Camino Foods, Inc., 18124037 Taxpayers requested a postponement.

Lawrence Foods, Inc., 18124039

Christopher Riley Beebe, 18083586 Taxpayers requested a postponement.

Steven W. Bates, 18083587

Gloria's Restaurant, Inc., 18083613 Taxpayer requested a postponement.

Cody Lee Bass, 18011875 Taxpayer waived hearing.

Parvaneh Shoja, 18011832 Taxpayer and agency reached mutual agreement

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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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