



**Agenda**

Office of Tax Appeals Hearings  
Wednesday, January 29, 2020, 10:00 a.m.  
400 R Street  
Hearing Room  
Sacramento, CA 95811

(Agenda updated as of 01/13/20, 5:10 p.m.)

**Business Tax Appeals Hearings**

Lance Jon Gasich, 19034563

Panel Lead:

Andrew Kwee

Panel Members:

Jeff Angeja

Sheriene Ridenour

Appearing for Taxpayer:

Lance Jon Gasich, Taxpayer

Appearing for Department of  
Tax and Fee Administration:

Sunny Paley, Tax Counsel

Monica Silva, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether appellant is personally responsible for the unpaid liabilities of South Bay Organic Solutions, Inc.

Mehrra Jewellers, Inc., 18073423

Panel Lead:

Michael Geary

Panel Members:

Teresa Stanley

Jeff Angeja

Appearing for Taxpayer:

Jack Iyre, Representative

Appearing for Department of  
Tax and Fee Administration:

Lisa Renati, Hearing Representative

Jason Parker, Hearing Representative

Dana McBeth Flannigan, Tax Counsel

Issues: Is appellant entitled to an additional reduction to the measure of disallowed claimed exempt sales of bullion. Is appellant entitled to a reduction to the amount of disallowed claimed deductions for sales tax reimbursement included in reported total sales.



State of California  
Office of Tax Appeals

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Andrew J. Laspino, 18093820

Patricia M. Laspino, 18093737

Panel Lead:

Panel Members:

Suzanne Brown

Andrew Kwee

Michael Geary

Kai Mickey, Representative

Appearing for Taxpayer:

Appearing for Department of

Tax and Fee Administration:

Sunny Paley, Tax Counsel

Monica Silva, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether the February 2, 2007 Notices of Determination were timely issued to appellants. Whether appellants are personally liable under Revenue and Taxation Code (R&TC) section 6829 for the unpaid liabilities of Sea Elm, Inc. (Sea Elm) for the periods May 1, 1998, through December 31, 1998, and January 26, 1999, through December 31, 1999. Whether there is reasonable cause to relieve the late payment penalties imposed on Sea Elm that were included in each appellant's liability under R&TC section 6829.

The following cases were removed from this agenda:

AMG Care Collective, 18011904

Taxpayer did not respond to the hearing notice

Buddy Brass LP, 18073395

Taxpayer requested this case be postponed

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.