



Agenda

Office of Tax Appeals Hearings
Wednesday, February 26, 2020, 10:00 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 02/24/20, 2:45 p.m.)

Business Tax Appeals Hearings

Christopher Riley Beebe, 18083586
Steven W. Bates, 18083587

Panel Lead:

Jeff Angeja

Panel Members:

Suzanne Brown

Sheriene Ridenour

Appearing for Taxpayer:

Chris Beebe, Taxpayer

Steven Bates, Taxpayer

Appearing for Department of
Tax and Fee Administration:

Sunny Paley, Tax Counsel

Monica Silva, Tax Counsel

Randy Suazo, Hearing Representative

Issue: Whether appellants are personally responsible pursuant to R&TC section 6829 for the self-assessed liabilities identified in American Water's non-remittance returns for fourth quarter 2012 (4Q12) and 1Q13.

M.A.C. Cosmetics, Inc., 19014177

Panel Lead:

Jeff Angeja

Panel Members:

Teresa Stanley

Andrew Kwee

Appearing for Taxpayer:

James Kuhl, Representative

Simon Houe, Taxpayer

Appearing for Department of
Tax and Fee Administration:

Mengjun He, Tax Counsel

Christopher Brooks, Tax Counsel

Randy Suazo, Hearing Representative

Issue: Whether appellant properly claimed deductions on its 2Q12, 3Q12, 4Q12, 1Q13, and 2Q13 tax returns for amounts it overpaid on its 2Q11 return.



State of California
Office of Tax Appeals

Raymond Gomez, 18053162

RMBQ, Inc., 18053163

Panel Lead: Alberto Rosas

Panel Members: Andrew Kwee

Jeff Angeja

Appearing for Taxpayer: Raymond Gomez, Taxpayer

Dagoberto Dominguez, Representative

Appearing for Department of

Tax and Fee Administration: Courtney Daniels, Tax Counsel

Monica Silva, Tax Counsel

Randy Suazo, Hearing Representative

Issues: ~~Whether adjustments to the deficiency measures are warranted. Whether relief of the failure to file penalty is warranted~~

Selina Andrews and Bruce Andrews, 18011834

Caley Corporation, 18011955

Panel Lead: Andrew Kwee

Panel Members: Sara Hosey

Michael Geary

Appearing for Taxpayer: Bruce Andrews, Taxpayer

Appearing for Department of

Tax and Fee Administration: Kevin Smith, Tax Counsel

Monica Silva, Tax Counsel

Randy Suazo, Hearing Representative

Issues: Whether appellant made taxable sales of tangible personal property in this state. Whether any adjustments are warranted to the liability of Selina and/or Bruce Andrews, individually, as determined by CDTFA.

The following cases were removed from this agenda:

Raymond Gomez, 18053162

RMBQ, Inc., 18053163

Taxpayer and CDTFA requested these cases be deferred.

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.