



Agenda

Office of Tax Appeals Hearings
Tuesday, July 21, 2020, 10:00 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703
(Virtual Hearing)

(Agenda updated as of 07/20/20, 4:10 p.m.)

Business Tax Appeals Hearings

A. Gozukara, 19085195

Panel Lead:

Daniel Cho

Panel Members:

Nguyen Dang

Andrew Wong

Appearing for Taxpayer:

Daniel J. Cooper, Attorney

Appearing for Department of

Tax and Fee Administration:

Joseph Boniwell, Tax Counsel

Monic Silva, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether the Office of Tax Appeals has jurisdiction over this appeal; and, whether appellant is entitled to a refund.

1:00p.m. Session

Business Tax Appeals Hearings

Theratest Laboratories, Inc., 19044588

Panel Lead:

Michael Geary

Panel Members:

Nguyen Dang

Daniel Cho

Appearing for Taxpayer:

Paul William Raymond, Attorney

Appearing for Department of

Tax and Fee Administration:

Chad Bacchus, Tax Counsel

Scott Claremon, Tax Counsel

Jason Parker, Hearing Representative

Issue: Did appellant have a duty to collect use tax from its California customers during the liability period and to remit that tax to respondent.



State of California
Office of Tax Appeals

MBSC, Inc., 19074993

Panel Lead:

Daniel Cho

Panel Members:

Teresa Stanley

Andrew Kwee

Appearing for Taxpayer:

Shawn Zali, Representative

Appearing for Department of

Tax and Fee Administration:

Randy Suazo, Hearing Representative

Jason Parker, Hearing Representative

Christopher Brooks, Tax Counsel

Issue: Whether an adjustment is warranted to the determined measure of tax.

D. Sharma, 19105356

Panel Lead:

Teresa Stanley

Panel Members:

Nguyen Dang

Andrew Wong

Appearing for Taxpayer:

D. Sharma, Taxpayer

Appearing for Department of

Tax and Fee Administration:

Randolph Suazo, Hearing Representative

Jason Parker, Hearing Representative

Kevin Smith, Tax Counsel

Issues: Has appellant shown it is entitled to a reduction in the unreported taxable sales for the January 1, 2011 through December 31, 2015 audit period; and, has appellant shown that it is entitled to a reduction in the unreported cost of self-consumed, taxable merchandise.

The following cases were removed from this agenda:

C. Charolet, 18093822

Taxpayer requested a postponement.

Gloria's Restaurant, Inc., 18083613

Taxpayer requested a postponement.

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.