



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, July 28, 2020, 10:00 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811
(Virtual Hearings)

(Agenda updated as of 07/27/20, 1:44 p.m.)

Business Tax Appeals Hearings

I. Mullick, 19034515

Panel Lead:

Suzanne Brown

Panel Members:

Andrew Kwee

Andrea Long

Appearing for Taxpayer:

I. Mullick, Taxpayer

Appearing for Department of

Tax and Fee Administration:

Mariflor Jimenez, Hearing Representative

Jason Parker, Hearing Representative

Kevin Smith, Tax Counsel

Issue: Whether adjustments are warranted to the measure of unreported taxable sales for the audit period.

~~M. Ataya, 18012044~~

~~H. Ataya, 18011868~~

~~Panel Lead:~~

~~Keith Long~~

~~Panel Members:~~

~~Andrew Kwee~~

~~Natasha Ralston~~

~~Appearing for Taxpayer:~~

~~Gary Kimzey, Representative~~

~~Appearing for Department of~~

~~Tax and Fee Administration:~~

~~Kimberly Wilson, Hearing Representative~~

~~Stephen Smith, Tax Counsel~~

~~Issues: Whether any reduction to the measures of unreported taxable sales are warranted; whether CDTEA has established with clear and convincing evidence that the understatements were due to fraud or an intent to evade the payment of tax; and, whether CDTEA has established a basis for imposing the 40-percent penalty in H. Ataya's liability.~~



State of California
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1:00 p.m. Session

Business Tax Appeals Hearings

Sun Sun Enterprise, Inc., 19034415

Panel Lead:

Joshua Lambert

Panel Members:

Andrea Long

Joshua Aldrich

Appearing for Taxpayer:

Shirley Sun, Witness

Paul Chan, Witness

Vivian Hu, Witness

Chris Housh, Representative

Appearing for Department of
Tax and Fee Administration:

Mariflor Jimenez, Hearing Representative

Jason Parker, Hearing Representative

Christopher Brooks, Tax Counsel

Issue: Whether adjustments are warranted to the determined measure of tax.

The following cases were removed from this agenda:

B. Eftekhari, 19034561

Taxpayer waived hearing

V. Harrison, 19064908

Taxpayer requested a postponement

M. Ataya, 18012044

Taxpayer requested a postponement

H. Ataya, 18011868

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.