



Agenda

Office of Tax Appeals Hearings
Tuesday, December 15, 2020, 9:00 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811
(Virtual Hearings)

(Agenda updated as of 12/03/20, 9:19 a.m.)

Business Tax Appeals Hearings

Fine Art Group, LLC, 19034565

Panel Lead:

Teresa Stanley

Panel Members:

Michael Geary

Joshua Aldrich

Appearing for Taxpayer:

S. Chris Cooke, Representative

Sima Kahali, Representative

Appearing for Department of
Tax and Fee Administration:

Randy Suazo, Hearing Representative

Jason Parker, Hearing Representative

Christopher Brooks, Tax Counsel

Issue: Whether any adjustments are warranted to the audited understatement of sales tax for the July 1, 2011, through March 31, 2014 audit period.

J. Aslam, 18011842

Panel Lead:

Nguyen Dang

Panel Members:

Suzanne Brown

Andrew Wong

Appearing for Taxpayer:

Bruce Nelson, Representative

Appearing for Department of
Tax and Fee Administration:

Chad Bacchus, Tax Counsel

Randy Suazo, Hearing Representative

Jason Parker, Hearing Representative

Issue: Whether the amount of appellant's February 2011 and September 2012 purchases for the Mobil location, which CDTFA determined would be subject to tax when sold, should be reduced.



1:00p.m. Session

Franchise and Income Tax Appeals Hearings

J. Belcher, 19105326

Panel Lead:

Alberto Rosas

Panel Members:

Amanda Vassigh

Elliott Scott Ewing

Appearing for Taxpayer:

Nikki L. McLaughlin, Representative

Appearing for Franchise Tax Board:

Phillip Kleam, Tax Counsel

Nancy Parker, Tax Counsel

Issues: Whether appellant has established reasonable cause to support abatement of the delinquent filing penalty and whether appellant has established a basis for waiver of interest accrued for the 2017 tax year.

The following case was removed from this agenda:

Golden 7 Liquor & Deli, Inc., 19064888

Taxpayer and CDTFA requested deferral of this case.

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.