



**Agenda**

Office of Tax Appeals Hearings  
Tuesday, February 23, 2021, 10:00 a.m.  
Virtual Hearings

(Agenda updated as of 02/23/21, 10:00 a.m.)

**~~Business Tax Appeals Hearing~~** Rescheduled to afternoon session.

~~B. Alzandani, 19044593~~

~~Panel Lead: \_\_\_\_\_ Natasha Ralston~~

~~Panel Members: \_\_\_\_\_ Suzanne Brown~~

~~\_\_\_\_\_ Andrea Long~~

~~Appearing for Taxpayer: \_\_\_\_\_ B. Alzandani, Taxpayer~~

~~Appearing for Department of~~

~~Tax and Fee Administration: \_\_\_\_\_ Nalan Samarawickrema, Hearing Representative~~

~~\_\_\_\_\_ Mariflor Jimenez, Hearing Representative~~

~~\_\_\_\_\_ Chad Bacchus, Tax Counsel~~

~~Issue: Whether any reduction to the amount of unreported taxable sales is warranted.~~

**1:00 p.m. Session**

**Business Tax Appeals Hearings**

M. Becerra, 18113991

Panel Lead: Andrew Wong

Panel Members: Daniel Cho

Mike Le

Appearing for Taxpayer: M. Becerra, Taxpayer

Appearing for Department of

Tax and Fee Administration: Ravinder Sharma, Hearing Representative

Jason Parker, Hearing Representative

Chad Bacchus, Tax Counsel

Issues: Whether a reduction in the amount of unreported taxable sales is warranted,  
and whether relief of the failure-to-file penalty is warranted.



State of California  
Office of Tax Appeals

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B. Alzandani, 19044593

Panel Lead:

Panel Members:

Natasha Ralston

Suzanne Brown

Andrea Long

B. Alzandani, Taxpayer

Appearing for Taxpayer:

Appearing for Department of

Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Mariflor Jimenez, Hearing Representative

Chad Bacchus, Tax Counsel

Issue: Whether any reduction to the amount of unreported taxable sales is warranted.

The following cases were removed from this agenda:

Mercado Don Juan 3, Inc., 19034418 and  
Mercado Don Juan 2, Inc., 19034420

Taxpayer and CDTFA requested this case be  
deferred.

The hearing location is accessible to people with disabilities. Please contact Mike Singh at (916)216-0097, or email [Mike.Singh@ota.ca.gov](mailto:Mike.Singh@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.