

BEFORE THE OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

IN THE MATTER OF THE APPEAL OF, )  
 )  
FIVE FIVE ASSOCIATES, LLC, ) OTA NO. 18083612  
 )  
 ) APPELLANT. )  
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TRANSCRIPT OF VIRTUAL PROCEEDINGS

State of California

Tuesday, May 25, 2021

Reported by:  
ERNALYN M. ALONZO  
HEARING REPORTER

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Transcript of Virtual Proceedings,  
taken in the State of California, commencing  
at 11:36 a.m. and concluding at 11:41 a.m.  
on Tuesday, May 25, 2021, reported by  
Ernaly M. Alonzo, Hearing Reporter, in and  
for the State of California.

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APPEARANCES:

Panel Lead: ALJ SUZANNE BROWN

Panel Members: ALJ SHERIENE RIDENOUR  
ALJ ANDREW WONG

For the Appellant: WARREN NEMIROFF

For the Respondent: STATE OF CALIFORNIA  
DEPARTMENT OF TAX AND  
FEE ADMINISTRATION

RANDY SUAZO  
KEVIN SMITH  
JASON PARKER

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California; Tuesday, May 25, 2021

11:36 a.m.

JUDGE BROWN: We are on the record in the Appeal of Five Five Associates. This is OTA Case Number 18083612. I am Administrative Law Judge Susan Brown.

First, I will ask the parties -- or party, CDTFA -- to all the participants to identify themselves for the record, please.

MR. SUAZO: Randy Suazo, Hearing Representative, CDTFA.

MR. PARKER: Jason Parker, Chief of Headquarters, Operations Bureau.

MR. SMITH: This is Kevin Smith from the Legal Division of CDTFA.

JUDGE BROWN: Thank you everyone.

And I believe, as I noted, I'm also joined today by my co-panelist Judge Sheriene Ridenour and Judge Andrew Wong.

So we do not have Appellant's representative here today and, therefore, what I am inclined to do is to say that I'm going to treat this as a waived appearance. And so we would just consider the case on the filings and not actually have a hearing.

CDTFA, do you have any objection or response?

1 MR. SUAZO: No objections.

2 JUDGE BROWN: Okay. Thank you.

3 Then we've received briefs from both parties, and  
4 there are exhibits. All that will -- all of the  
5 submissions will be considered for the written opinion and  
6 the Office of Tax Appeals will issue a written opinion and  
7 this will be treated as a nonappearance case.

8 Does anyone have any questions, or is there  
9 anything else I should address? Co-panelists?

10 JUDGE RIDENOUR: I don't believe so. This is  
11 Judge Ridenour. I do not believe so.

12 JUDGE BROWN: I will not for -- this is  
13 Judge Brown. I will note for the record that this case  
14 was scheduled to begin at 11:15 a.m., and it is now by my  
15 clock 11:39 a.m. So I did wait for quite some time for  
16 Appellant's representative to appear, but no one has  
17 appeared on account of Appellant.

18 So with that, as I said I will treat this as a --  
19 yes, Judge Wong?

20 JUDGE WONG: I would just note just for the  
21 record that Appellant and Appellant's representative were  
22 duly noticed and that the notice was sent to their contact  
23 information of record.

24 JUDGE BROWN: That is correct, and all of that is  
25 in the record.

1           JUDGE RIDENOUR: This is Judge Ridenour. And I  
2 would also note for the record that we did multiple times  
3 attempt to contact both the taxpayer and the  
4 representative before holding this hearing. So we did do  
5 our due diligence on our behalf -- on OTA's behalf to  
6 attempt to contact them.

7           JUDGE BROWN: That is correct. Yes, we  
8 attempted -- our OTA staff attempted multiple times to  
9 contact Appellant's representative. I also spoke with  
10 Appellant's representative with CDTFA representatives  
11 present during our prehearing conference, and it confirmed  
12 the date and time of the hearing, and also confirmed that  
13 in the prehearing conference minutes and orders that I  
14 issued on I believe May 5th of this year.

15           So Appellant and Appellant's representative had  
16 been noticed and did not appear. And, therefore, as I  
17 said we will treat this as a waived hearing, and we will  
18 issue an opinion on the written record and the filings.  
19 With that, I believe that we can conclude this matter.

20           And the next hearing is scheduled to begin at  
21 1:00 p.m. today.

22           JUDGE RIDENOUR: This is Judge Ridenour. Thank  
23 you, CDTFA, for showing you.

24           JUDGE BROWN: Thank you. Thank you everyone for  
25 your participation.

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MR. SUAZO: Thank you.

JUDGE BROWN: With that, I believe we can go off  
the record. Thank you all very much.

(Proceedings adjourned at 11:41 a.m.)

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HEARING REPORTER'S CERTIFICATE

I, Ernalyne M. Alonzo, Hearing Reporter in and for the State of California, do hereby certify:

That the foregoing transcript of proceedings was taken before me at the time and place set forth, that the testimony and proceedings were reported stenographically by me and later transcribed by computer-aided transcription under my direction and supervision, that the foregoing is a true record of the testimony and proceedings taken at that time.

I further certify that I am in no way interested in the outcome of said action.

I have hereunto subscribed my name this 9th day of May, 2021.

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ERNALYN M. ALONZO  
HEARING REPORTER