

BEFORE THE OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

IN THE MATTER OF THE APPEAL OF,)
)
CORONA AUTO MIX, INC.,) OTA NO. 20066267
)
APPELLANT.)
)
_____)

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 1:14 p.m. and concluding at 1:51 p.m.,
on Tuesday, May 25, 2021, reported by
Ernalyn M. Alonzo, Hearing Reporter, in and
for the State of California.

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APPEARANCES:

Panel Lead: ALJ DANIEL CHO

Panel Members: ALJ ANDREW WONG
ALJ NATASHA RALSTON

For the Appellant: SHAWN ZALI
A. SALMAN

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

NALAN SAMARWICKREMA
CHRISTOPHER BROOKS
JASON PARKER

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I N D E X

E X H I B I T S

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California; Tuesday, May 25, 2021

1:14 p.m.

JUDGE CHO: Let's go on the record.

This is the appeal of Corona Auto Mix, Inc.,
OTA Case Number 20066267. Today is May 25th, 2021, and
the time is approximately 1:14 p.m.

Just one second. It looks like Judge Ralston we
seemed to have lost -- there you go. Sorry about that.

Due to ongoing health concerns, we are holding
this hearing electronically with the agreement of all the
parties. My name is Daniel Cho, and I'll be the lead
Administrative Law Judge for this appeal. With me are
Administrative Law Judges Andrew Wong and Natasha Ralston.

Can the parties please identify yourselves by
stating your name for the record, beginning with
Appellant.

MR. ZALI: This is Shawn Zali representative for
Corona Auto Mix.

MR. SALMAN: This is Ali Salman the owner for
Corona Auto Mix.

JUDGE CHO: All right. Thank you.

Department?

MR. SAMARAWICKREMA: This is Nalan
Samarawickrema, Hearing Representative.

1 MR. PARKER: This is Jason Parker, Chief of
2 Headquarters, Operations Bureau.

3 MR. BROOKS: Good afternoon. This is Christopher
4 Brooks, Tax Counsel for CDTFA.

5 JUDGE CHO: Thank you. This is Judge Cho.

6 The issue in this appeal is whether any
7 adjustments are warranted to the determined measure of
8 tax.

9 Is that your understanding as well, Mr. Zali?

10 MR. ZALI: This is Shawn Zali. Yes.

11 JUDGE CHO: Thank you.

12 Department, is that your understanding as well?

13 MR. SAMARAWICKREMA: This is Nalan
14 Samarawickrema. Yes, that is our understanding.

15 JUDGE CHO: Thank you. This is Judge Cho.

16 With respect to the evidentiary record, CDTFA has
17 provided Exhibits A through H. Appellant has not objected
18 to the admissibility of these exhibits. Therefore, these
19 exhibits are entered into the record.

20 (Department's Exhibits A-H were received in
21 evidence by the Administrative Law Judge.)

22 And Appellant has not provided any exhibits, so
23 we will move on from there.

24 With respect to the presentation today as we
25 discussed at the prehearing conference, Mr. Salman, you'll

1 have about five minutes for your testimony.

2 Afterwards, Mr. Zali, you'll have about 10
3 minutes for your presentation.

4 Mr. Salman, I will swear you in, in accordance
5 with OTA's rules and regulations, so that we can accept
6 your statements as evidence. Would you mind raising your
7 right hand.

8

9

10 A. Salman,
11 produced as a witness, and having been first duly sworn by
12 the Administrative Law Judge, was examined and testified
13 as follows:

13

14 JUDGE CHO: All right. Thank you very much.
15 Please begin whenever you're ready, Mr. Salman and
16 Mr. Zali.

17

18

WITNESS TESTIMONY

19

20 MR. SALMAN: This is Ali Salman. I'm the owner
21 of Corona Auto Mix. Actually, myself, father of two
22 girls. They are 25 and 23. They are graduate Cal State
23 Fullerton, which I graduated in '96. And during the time
24 difficulties in 2010 I decide to change my career, and we
25 started a car business. Which I understand that was a
very difficult business, and that was not designed for me.

1 I could survive. I could do my job the best I could do.

2 And I had three-year lease, which I came close to
3 the end of the three years. And my partner, actually, I
4 have a partner, and he decide to not come. Further in
5 2012, that was the time that -- end of 2012, actually, in
6 2013 that I became by myself with -- with my helper. And
7 I did not want to close my business mostly because of
8 them, because I have, like, three family working over
9 there and making errands.

10 So I did my best, and I could survive another two
11 years. And after that, actually, the difficulty and
12 expenses doesn't let me continue my business, and I close
13 the business. During this time, I try to be as accurate
14 as I can be. I have all the documents. I can show you
15 the way I do bookkeeping, the way I do business. I
16 deposit every single money that I get, deposit it to the
17 account.

18 And sometimes in this business there is a lot of
19 money coming and going without any transaction that really
20 actually happened. Because the way I do, I buy all my
21 cars through auction, and it is "flooring", they call it.
22 The bank going to pay for it, and then I am going to bring
23 the car and sell it to customer. They do the flooring
24 title and then get the title and then transfer it to
25 whoever bought it; which mostly the bank who was buying

1 it.

2 So in this process is actually a month, a month
3 and a half. And we do usually have recourses. That --
4 that means the bank pay us, and then for somehow the
5 customer doesn't the first payment or second payment, the
6 deal didn't go through, and we have to pay the bank back
7 and buy the car back. And we did that many times. And I
8 can -- if you allow me, I can show you the way I do
9 paperwork so that you can understand what I'm talking
10 about.

11 JUDGE CHO: Mr. Salman, this is Judge Cho. Real
12 quick before you do anything, just as a reminder anything
13 you show us on the screen will be live broadcasted. And
14 those documents, whatever you plan to show us, they are
15 not in the evidentiary records, unless you can point us to
16 one of the exhibits that CDTFA has provided in the
17 Exhibits A through H. So if you want to show us
18 something, you can identify it through one of the exhibits
19 in the record itself.

20 MR. SALMAN: Actually, as a general speaking,
21 because I understand you have all the evidence that we
22 presented to you, in general speaking, the difference
23 between my record and the DMV record is not that many
24 cars. The number of the cars that I sold is about 388
25 cars throughout this audit time. And then I see the

1 difference between my record and DMV record.

2 After you get the duplication out of the record
3 and all the mistake that DMV has, our difference is about
4 20, 21 cars. And with the exhibit that I have, all the
5 unwind and all the fees that didn't go through and all the
6 title that I still have in my hand, and the car is not
7 transferred, actually. And some of them I still owner of
8 the car, even though people driving it. I cannot do
9 anything about it. I do have the title but nothing else.

10 So -- and from this kind of point of view, I
11 think we are okay. We are not making any mistake. We are
12 the same, because as DMV record shows. And from the other
13 side they looked at my account, and then the amount I
14 deposit in the bank and the amount that I'm supposed to
15 pay for car and the tax, which is a little bit different.
16 Mine is higher because I deposit everything in the bank.
17 My accounting was everything goes to the bank even though
18 the car is wholesale or the car is sold and unwind, which
19 is twice deposit by itself.

20 Then my account goes higher than what is actually
21 on sale. So from that point of view is also is to justify
22 because my accounting is just everything, cash, carried
23 it, everything goes to one account. So that's why it
24 shows more than what the actual sales shows in the DMV.

25 If you have any question, I can answer them.

1 JUDGE CHO: This is Judge Cho. Thank you very
2 much for your testimony, Mr. Salman.

3 Department, do you have any questions to
4 cross-examine the witness?

5 MR. SAMARAWICKREMA: This is no Nalan
6 Samarawickrema. No questions. Thank you.

7 JUDGE CHO: This is Judge Cho. Panel members, do
8 you have any questions for the witness? I'll start with
9 Judge Wong.

10 JUDGE WONG: This is Judge Wong. I have no
11 questions at this time.

12 JUDGE RALSTON: This is Judge Ralston. I have no
13 questions at this time.

14 JUDGE CHO: Thank you. This is Judge Cho.

15 Thank you very much, Mr. Salman. I don't have
16 any questions either.

17 Mr. Zali, you're free to go and do your
18 presentation.

19 MR. ZALI: This is Shawn Zali. Thank you so
20 much, judge.

21

22 PRESENTATION

23 MR. ZALI: So as Mr. Salman kind of explained how
24 the business was running at the time, and also he
25 mentioned that the way we represent this case against

1 CDTFA is that we kind of, like, questioned the DMV list.
2 Because to our understanding, the DMV list had 423, cars,
3 which was only 23 cars duplicated that we showed them to
4 the California Department of Tax and Fee tax auditor at
5 that time, and we request so that they can remove it.

6 And then after 23 cars were duplicated, nine of
7 them were under -- still were under Corona Auto Mix. So
8 still it was under the same ownership as my client, Ali
9 Salman owns the business. So those were supposed to be
10 removed as well. Because nine cars, if the title hasn't
11 transferred why he has to pay sales tax on those nine
12 cars? So after you take out those 23 cars, okay, so it
13 would be 400 cars that were not duplicated and then were
14 not the transfer was happening.

15 And then my client -- my client report 388 cars
16 sold during the audit period, okay, which makes a
17 difference of only 12 cars. Okay. And the car average
18 for the dealership my client was running at that time was
19 not that high-end type of luxury used car. It was like
20 very typical used-car dealership. Somewhere I would say,
21 like, between, like, 4 to \$5,000 car -- per car.

22 So if you get that, the difference of the sales
23 tax that they're saying that we're supposed to report and
24 we didn't, it would be around, I mean, like, 5 to \$600 per
25 car for the sales tax, the difference. Not the massive

1 amount that the auditor calculated. So that's what we
2 question their method and also the DMV list that they --
3 they would not even like to do.

4 Because to be honest with you, I sat down and did
5 it myself once. If you get excel sheet from the tax
6 auditor and just filter it and take off the duplicate,
7 that shows you how many cars that were not supposed to be.
8 The auditor didn't even do that at the time of the audit.
9 And then we had to argue with the audit supervisor for
10 removing that by just -- just asking for duplicate cars
11 has to be removed, because you can just sell one car per
12 month. You cannot, like, sell one car twice and pay sales
13 tax on it massively.

14 Either the sell went through and sales tax should
15 be picked up or sell didn't go through, so then sales tax
16 not should be picked up. So that's our argument pretty
17 much in this case.

18 JUDGE CHO: This is Judge Cho. Thank you very
19 much, Mr. Zali.

20 CDTFA you'll be given 15 minutes for your
21 presentation. Feel free to begin whenever you're ready.

22 MR. SAMARAWICKREMA: Oh, thank you.

23

24

PRESENTATION

25

MR. SAMARAWICKREMA: This is Nalan

1 Samarawickrema.

2 Appellant operated a used car dealership from
3 July 1st, 2010, to September 30th, 2015, in Corona,
4 California, doing business as Corona Auto Mix. The
5 department audited Appellant's business for the period of
6 April 1st, 2013, through September 30th, 2015. During the
7 audit period Appellant reported a little over 3.1 million
8 as taxable sales, and claimed little less than \$17,000 as
9 nontaxable sales for resale. And that will be on your
10 Exhibit A, pages 35 and 36.

11 During the audit Appellant failed to provide
12 sufficient sales records. For example, Appellant did not
13 provide complete Department of Motor Vehicle report of
14 sales, dealer jackets, sales contracts, financing
15 contracts, resale certificates, repossession documents,
16 sales journals, or sales summaries to support its reporter
17 total reported taxable and nontaxable sales for the audit
18 period.

19 Appellant also did not provide complete purchase
20 information or purchase journals for the audit period.
21 Appellant was unable to explain how it reported its sales
22 on its sales and use tax returns. Appellant was also
23 unable to explain what sources it relied upon to file its
24 sales and use tax returns.

25 The Department rejected Appellant's reported

1 taxable sales due to lack of reliable records and low book
2 markups. It was also determined that Appellant's records
3 were such that sales could not be verified by a direct
4 audit approach. Therefore, the Department estimated sales
5 using DMV information and available sales journals for
6 this Appellant.

7 During my presentation, I will explain why the
8 Department rejected Appellant's reported taxable sales,
9 why the Department used an indirect audit approach, and
10 how the Department estimated Appellant's unreported sales
11 tax for the audit period. The Department completed five
12 verification methods to verify the reasonableness of
13 Appellant's reported total and taxable sales.

14 First, the Department compared Appellant's
15 reported total sale of \$2.9 million with sales reflected
16 on Appellant's federal income tax returns and calculated
17 an overall difference of around \$875,000. And that will
18 be on your Exhibit A, page 202.

19 Second, Appellant provided sales journals from
20 April 2013 through December 2013. The Department noted
21 that the taxable sale for last three quarters of 2013 are
22 around \$950,000 recorded on sales journals did not match
23 the reported taxable sale of \$725,000. Appellant did not
24 report 31 percent of his reported taxable sales for last
25 three quarters of 2013. And that will be on your

1 Exhibit A, page 35 and Exhibit B, pages 373 through 381.

2 Third, Appellant did not provide complete bank
3 statement for the audit period. Appellant only provided
4 bank statement for year 2014. The Department compared
5 2014 net bank deposits to reported total sales and
6 determined Appellant deposited \$180,000 going to his bank
7 account than he reported total sales for sale and use tax
8 returns. And that will be on your Exhibit A, page 200.

9 Fourth, the Department compared reported total
10 sale of \$2.9 million to adjusted cost of goods sold of
11 \$2.6 million reflected on Appellant's federal income tax
12 returns and calculated an overall markup of 14 percent.
13 And that will be on your Exhibit A, page 198. However,
14 based on the analysis of audit finding of year 2014, the
15 audited markup was 33.72 percent.

16 Fifth, because Appellant did not provide complete
17 sales records, the Department audited Appellant's DMV
18 information, and that will be on your Exhibit C. The
19 Department compared Appellant reported taxable sales with
20 estimated sales based on DMV information and calculated an
21 overall difference of around \$700,000. And that will be
22 on your Exhibit A, page 203. The Department also compared
23 Appellant's estimated sales based on DMV information with
24 sales reflected on Appellant's federal income tax returns.
25 Appellant reported more than \$550,000 sales on its federal

1 income return, and that will be on your Exhibit A,
2 page 201.

3 Appellant was unable to explain the differences
4 found in its federal income returns, sales journals, DMV
5 information differences, and low bookmark ups. Therefore,
6 the Department conducted further investigation by
7 analyzing Appellant's DMV information. The Department was
8 able to obtain DMV information, which includes report of
9 sales data, and sort this data by the dealer's license
10 number. This DMV information is based on the retail
11 report of sale that Appellant submitted to DMV. The
12 filing of a report of sale is a presumptive evidence that
13 the dealer who files the report of sale is a person who
14 actually made the sale.

15 When the DMV receive the report of sale, the
16 actual selling price is converted to a two-digit alpha
17 code known as Vehicle License Fee Code. And that will be
18 on your Exhibit C, Column 19. Vehicle license fee codes
19 are established in \$200 increments. The Department
20 converted these vehicle license fee codes to dollar values
21 and used the lower value in the vehicle license fee codes'
22 range to estimate the sales price. And that will be on
23 your Exhibit C and D.

24 The Department analyzed DMV information and
25 removed sale of the same vehicle appearing in the DMV

1 information more than once as duplicates and unwinds. The
2 Department then computed audited taxable sales for DMV
3 information. Audited taxable sales were compared with
4 reported taxable sales to compute unreported taxable sales
5 based on DMV information of \$538,196 for the audit period.
6 And that will be on your Exhibit A, page 62.

7 Audited taxable sales include the lower range of
8 values to estimate the selling price of the vehicles,
9 which benefit Appellant. In addition to unreported
10 taxable sales based on DMV information, the Department
11 examined Appellant's available sales journals comparing
12 taxable sales recorded in Appellant's second quarter
13 through fourth quarter 2013 and second quarter 2014.
14 Sales journals with taxable sales reflected on DMV
15 information.

16 The Department found that a taxable sale of 23
17 vehicles totaling \$179,727, which were recorded in sales
18 journals but were not shown on DMV information. And that
19 will be on your Exhibit A, pages 122 to 127. The
20 Department also obtained vehicle history report for 14
21 vehicles. Based on the review of the 14 vehicle history
22 reports, the Department noted Appellant had transferred
23 title of 14 vehicles to other individuals, which is
24 evidence that Appellant sold those vehicle at retail. And
25 12 out of 14 vehicle history reports will be on your

1 Exhibit A, pages 204 through 257.

2 The Department cannot determine the disposition
3 of the remaining nine vehicles because Appellant did not
4 list the complete vehicle identification number for six
5 vehicles. And the Department was unable to locate vehicle
6 history report for other three vehicles. But the
7 Department notes that as shown in Appellant's sales
8 journals, Appellant sold those nine vehicles during the
9 audit period.

10 Since there is no evidence suggesting these sales
11 are not subject to tax, those vehicles were sold by
12 Appellant at retail as shown in its sales journals. The
13 Department initially compared the reported taxable sales
14 to the sales not included in the DMV information for this
15 period and calculate an error rate of 15.51 percent. In
16 other words, these 23 vehicles represent 15.51 percent of
17 the reported taxable sales for these four quarters.

18 However, the Department did not use this
19 percentage of error to project additional taxable sale for
20 other six quarters of the audit period, which benefit
21 Appellant. The Department, thus, established additional
22 unreported taxable sales, not included in the DMV
23 information, of \$179,727 instead of estimating additional
24 difference of \$483,742 to give a benefit of \$304,015 for
25 the Appellant. And that will be on your Exhibit A,

1 page 35 and 122.

2 The audit calculation of unreported taxable
3 sales, based on Appellant's sales journals, was reasonable
4 and was in Appellant's favor since it was the lowest of
5 the difference computed. Ultimately, the Department
6 decided to use an audit method which yield the lowest
7 deficiency measure to give a benefit to Appellant. In
8 total, the Department computed unreported taxable sale of
9 \$717,923 for the audit period. And that will be on your
10 Exhibit A, page 39.

11 Using the audit of sales, we note that the
12 Department recalculated Appellant's 2014 markup of
13 34 percent and compared with the overall reported markup
14 of 14 percent. And that will be on your Exhibit A,
15 page 198. Appellant claim that it is entitled to
16 additional adjustment, including bad debts related to
17 repossession losses. During the audit period, Appellant
18 financed only nine transactions. And that will be on your
19 Exhibit A, pages 258 through 267.

20 Appellant has not specified the amount of bad
21 debt adjustment it seeks. For audit Appellant provided
22 income returns for years 2013 and '14, and Appellant did
23 not claim any bad debts on these returns. And that will
24 be on your Exhibit A, pages 138 and 167. To date
25 Appellant has not provided any evidence that it incurred

1 bad debts on repossessed vehicles. As mentioned earlier,
2 Appellant did not provide any repossession document and
3 information that are required to compute bad debts for the
4 audit period.

5 Appellant has not provided any documentation to
6 show that any of the unreported taxable sales determining
7 the audit did not occur. Appellant has not identified any
8 errors in the Department's computation or provided any
9 documentary evidence to establish a more accurate
10 determination. Therefore, the Department request the
11 appeal be denied.

12 This concludes my presentation, and I'm available
13 to answer any questions the panel may have. Thank you.

14 JUDGE CHO: This is Judge Cho. Thank you very
15 much, Department.

16 I'm going to open it up to my panel members for
17 questions to either party at this point in time.
18 Judge Wong, do you have any questions to either party?

19 JUDGE WONG: This is Judge Wong. I have no
20 questions. Thank you.

21 JUDGE CHO: Thank you.

22 Judge Ralston, do you have any questions for
23 either party?

24 JUDGE RALSTON: This is Judge Ralston. No
25 questions at this time.

1 JUDGE CHO: Thank you. This is Judge Cho.

2 I don't have any questions either at this time.

3 So, Mr. Zali, you'll have about 10 minutes for your final
4 rebuttal. Please begin when you're ready.

5

6

CLOSING STATEMENT

7 MR. ZALI: This is Sean Zali. Thank you so much
8 for the Department for that brief explanation of the
9 audit.

10 So as I, kind of, explained before and, kind of,
11 Department explained. So DMV list -- when they produce
12 the DMV list it was already higher than all the documents
13 that we had. And at that point of the audit, our client
14 did not have any access to the records and due to
15 relocation because he shut down the business, relocated,
16 and all the supporting documents was in a different
17 location. But at the -- but when they filed a petition
18 for his audit, we start gathering all the documents and
19 all the sales documents and we provided to the auditor at
20 that time. I think Ms. Kimberly was the person who took
21 all the supporting documents.

22 We still have all the documents, including
23 jackets, sales documents, finance documents, all the
24 warranty documents, DMV records. Everything was in our
25 supporting document. We tried to give it to Department,

1 but due to Corona virus and other issues, they said they
2 couldn't get out to take a look at it. It's in very --
3 kind of impossible to scan those documents because in one
4 jacket there's about, I mean, 40 -- 40 documents, and they
5 are all, you know, like normal eight-by-four page size.
6 So we can't just easily scan and send it. So that's a
7 problematic issue for us to send this type of document via
8 email.

9 So the best way possible is always like the
10 auditor come to -- to our office and take a look at. So
11 we tried to explain that, but unfortunately due to
12 Covid-19 it was kind of impossible for the Department to
13 send someone out or at least we take them to their office
14 because they were all shut down. So those issues also
15 didn't help this case move smoother and move forward.

16 But, again, we tried to explain multiple times
17 that the difference between DMV list per car and our
18 report to the CDTEFA, and it was that not many cars. It
19 was about, like, 12 cars that they were, like, actually
20 the total different number in cars. And even if they get
21 the average price of those cars, even though you get the
22 highest number possible for the type of business my client
23 had, our difference was not that much that the Department
24 calculated.

25 I'm done for my wrap-up explanation. Thank you

1 so much.

2 JUDGE CHO: This is Judge Cho. Thank you very
3 much.

4 At this point I'll just ask my panel members if
5 they have any final questions. Judge Wong, do you have
6 any final questions?

7 JUDGE WONG: This is Judge Wong. No final
8 questions. Thank you.

9 JUDGE CHO: Thank you.

10 Judge Ralston, any final questions?

11 JUDGE RALSTON: This is Judge Ralston. Yes, I do
12 have a question for Respondent. I would like Respondent
13 to respond to the Appellant's assertion that the DMV
14 records contain duplicate transactions.

15 MR. SAMARAWICKREMA: This is Nalan
16 Samarawickrema. As I mentioned during my presentation, we
17 took all of the duplicates and unwinds. That's why we
18 only selected the cars for one time. You know, if you
19 check the page -- page 95 -- Exhibit A, page 95
20 through page 121. Those are the list of DMV cars that
21 belongs to the audit period, and there's no duplicate.
22 You know, if there's a duplicate we already put a --
23 include it as zero amount on the Column F to treat that
24 section as a duplicate or unwind.

25 So if you need, I can go through each line item

1 and show that those duplicates were treated as a zero.
2 Meaning we only compute the cars for one time only. Like
3 for example --

4 JUDGE RALSTON: Thank you.

5 MR. SAMARAWICKREMA: Yeah. For example,
6 schedule -- pages 95 through 121, if you take Item 260,
7 the under -- under the column Taxable it is a zero. And
8 we only pick one of the same column only the last
9 transaction. Like, if you go again Item 160 in that
10 document under the Taxable Sales column it is a zero. And
11 if you pick Item 157 and 286 under the column Taxable, it
12 is a zero.

13 So we make the adjustment. You know, sometimes
14 there was a difference of, like, over a year. Still we
15 consider it as a duplicate or unwind and give the benefit
16 for the Appellant, and we did not assist the transaction
17 as a taxable transaction. And if the Appellant can show
18 that we didn't make any adjustment for duplicate, I'm
19 happy to identify -- get that item number from the
20 schedule.

21 JUDGE RALSTON: Thank you.

22 JUDGE CHO: This is Judge Cho. Judge Ralston,
23 any other questions?

24 JUDGE RALSTON: This is Judge Ralston. No other
25 questions. Thank you.

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JUDGE CHO: This is Judge Cho. Thank you.

I don't have any other questions either. So with that, I believe this will conclude the hearing. The panel will meet and decide the case based on the documents and testimony presented today. We will issue our written decision no later than 100 days from today.

The case is submitted, and the record is now closed.

(Proceedings adjourned at 1:51 p.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 11th day of June, 2021.

ERNALYN M. ALONZO
HEARING REPORTER