



Agenda

Office of Tax Appeals Hearings
Wednesday, August 18, 2021, 10:00 a.m.
Virtual Hearings

(Agenda updated as of 08/10/21, 4:23 a.m.)

Business Tax Appeals Hearings

Sarafian Video, Inc., 19075022

Panel Lead:

Keith Long

Panel Members:

Joshua Aldrich

Daniel Cho

Appearing for Taxpayer:

Joseph Boodaie, Representative
Saleh Sarafian, Taxpayer

Appearing for Department of
Tax and Fee Administration:

Joseph Boniwell, Tax Counsel
Scott Claremon, Tax Counsel
Jason Parker, Hearing Representative

Issue: Whether any adjustments are warranted to the audited understatement of taxable sales.

M. Amaya, 20106822

Panel Lead:

Joshua Lambert

Panel Members:

Sheriene Ridenour

Andrew Wong

Appearing for Taxpayer:

Shamin Akhavan, Attorney

Appearing for Department of
Tax and Fee Administration:

Ravinder Sharma, Hearing Representative
Jason Parker, Hearing Representative
Christopher Brooks, Tax Counsel

Issues: Whether any reduction to the audited amount of unreported taxable sales is warranted, and whether appellant is liable for the tax applicable to sales made by appellant's tenants.



State of California
Office of Tax Appeals

1:00 p.m. Session

Culture Shock Yogurt, Inc., 20096666

Panel Lead:

Teresa Stanley

Panel Members:

Joshua Aldrich

Amanda Vassigh

Appearing for Taxpayer:

Joanne ("Bobbi") Giudicelli, Taxpayer

Mike Giudicelli, Taxpayer

Appearing for Department of
Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether appellant has shown that there should be an adjustment to unreported taxable sales, which is based on a taxable sales percentage from observation tests and sales reports; and, whether appellant has established that the negligence penalty should be deleted.

The hearing location is accessible to people with disabilities. Please contact Mike Singh at (916)216-0097, or email 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.