



**Agenda**

Office of Tax Appeals Hearings  
Friday, September 24, 2021, 9:30 a.m.  
400 R Street  
Hearing Room  
Sacramento, CA 95811

(Agenda updated as of 09/17/21, 10:41 a.m.)

**Business Tax Appeals Hearing**

~~1 Stop Communications, LLC, 18083559~~

~~Total PCS Solutions, Inc., 18083554~~

~~Panel Lead: \_\_\_\_\_ Michael Geary~~

~~Panel Members: \_\_\_\_\_ Keith Long~~

~~\_\_\_\_\_ Joshua Aldrich~~

~~Appearing for Taxpayer: \_\_\_\_\_ Mitchell Stradford, Representative~~

~~Appearing for Department of~~

~~Tax and Fee Administration: \_\_\_\_\_ Amanda Jacobs, Tax Counsel~~

~~\_\_\_\_\_ Scott Claremon, Tax Counsel~~

~~\_\_\_\_\_ Jason Parker, Hearing Representative~~

~~Issue: Whether amounts paid to appellants by wireless service provider Metro PCS should be excluded from their respective taxable measures.~~

**1:00 pm Session**

**Business Tax Appeals Hearing**

~~F. Saba-Syed, et al., 19034461~~

~~Staff Food Connections, LLC, 19034462~~

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

~~Panel Members: \_\_\_\_\_ Joshua Aldrich~~

~~\_\_\_\_\_ Alberto Rosas~~

~~Appearing for Taxpayer: \_\_\_\_\_ F. Saba-Syed, Representative~~

~~\_\_\_\_\_ S. Siddiqui, Representative~~

~~\_\_\_\_\_ Q. Tayyab, Representative~~

~~\_\_\_\_\_ S. Fiaz, Representative~~



State of California  
Office of Tax Appeals

Appearing for Department of  
Tax and Fee Administration: \_\_\_\_\_ Ravinder Sharma, Hearing Representative  
\_\_\_\_\_ Stephen Smith, Tax Counsel  
\_\_\_\_\_ Jason Parker, Hearing Representative

Issues: ~~Whether any further adjustments are warranted to disallowed claimed exempt food sales; unreported taxable sales for offsite events and festivals; and, whether the negligence penalty was properly imposed.~~

J. Willerford, 18053157,19014253

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

Panel Members: \_\_\_\_\_ Joshua Aldrich  
\_\_\_\_\_ Michael Geary

Appearing for Taxpayer: \_\_\_\_\_ J. Willerford, Taxpayer  
\_\_\_\_\_ Mitchell Stradford, Representative

Appearing for Department of  
Tax and Fee Administration: \_\_\_\_\_ Nalan Samarawickrema, Hearing Representative  
\_\_\_\_\_ Stephen Smith, Tax Counsel  
\_\_\_\_\_ Jason Parker, Hearing Representative

Issue: ~~Whether respondent has established with clear and convincing evidence that the understatements were due to fraud or an intent to evade the payment of tax.~~

The following cases were removed from this agenda:

- |  |                                    |
|--|------------------------------------|
| C. Gottstein, 18011452, 18011450, 18011448 | Taxpayer requested a postponement. |
| 1 Stop Communications, LLC, 18083559       | Hearing postponed.                 |
| Total PCS Solutions, Inc., 18083554        |                                    |
| F. Saba-Syed, et al., 19034461             | Hearing postponed.                 |
| Staff Food Connections, LLC, 19034462      |                                    |
| J. Willerford, 18053157,19014253           | Hearing postponed.                 |

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.