

BEFORE THE OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

IN THE MATTER OF THE APPEAL OF, )  
 )  
SARAFIAN VIDEO, INC., ) OTA NO. 19075022  
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 )  
 APPELLANT. )  
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TRANSCRIPT OF VIRTUAL PROCEEDINGS

State of California

Wednesday, August 18, 2021

Reported by:  
ERNALYN M. ALONZO  
HEARING REPORTER

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Transcript of Virtual Proceedings,  
taken in the State of California, commencing  
at 10:00 a.m. and concluding at 10:52 a.m. on  
Wednesday, August 18, 2021, reported by  
Ernalyn M. Alonzo, Hearing Reporter, in and  
for the State of California.

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APPEARANCES:

Panel Lead: ALJ KEITH LONG

Panel Members: ALJ JOSHUA ALDRICH  
ALJ DANIEL CHO

For the Appellant: JOSEPH BOODAIE  
SALEH SARAFIAN

For the Respondent: STATE OF CALIFORNIA  
DEPARTMENT OF TAX AND  
FEE ADMINISTRATION  
  
JOSEPH BONIWELL  
SCOTT CLAREMON  
JASON PARKER

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I N D E X

E X H I B I T S

(Department's Exhibits A-I were received at page 7.)

P R E S E N T A T I O N

	<u>PAGE</u>
By Mr. Boodaie	7
By Mr. Boniwell	14

R E B U T T A L S T A T E M E N T

	<u>PAGE</u>
By Mr. Boodaie	21

C L O S I N G S T A T E M E N T

	<u>PAGE</u>
By Mr. Boodaie	23

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California; Wednesday, August 18, 2021

10:00 a.m.

JUDGE LONG: We're now going to go on the record.

This is the hearing for -- this hearing is for the Appeal of Sarafian Video, Incorporated, OTA Case Number 19075022. It is Wednesday, August 18th, 2021, at approximately 10:00 a.m. This appeal was intended to be heard in Sacramento, California.

I am lead Administrative Law Judge Keith Long, and with me today are Judges Josh Aldrich and Daniel Cho. We will be hearing the matter this morning. I am the lead ALJ, meaning I will conduct the proceedings but my co-panelists and I are equal participants, and we will be reviewing the evidence, asking questions, and reaching a determination in this case.

Would the parties please state and spell your names and who you represent for the record, starting with Appellants please.

Mr. Boodaie?

MR. BOODAIE: Okay. My name is Joseph Boodaie. First name is Joseph, J-O-S-E-P-H, last name B like boy, O, Oscar, another O, Oscar, D, David, A, apple, I, India, E, Edward. I'm representing Saleh Sarafian and his entity Sarafian Video.

1 JUDGE LONG: Okay. And CDTFA.

2 MR. BONIWELL: This is Joseph Boniwell with the  
3 Department of Tax and Fee Administration. It's  
4 J-O-S-E-P-H B-O-N-I-W-E-L-L.

5 MR. CLAREMON: This is Scott Claremon with the  
6 CDTFA. Last name is C-L-A-R-E-M-O-N.

7 MR. PARKER: And Jason Parker also with CDTFA.  
8 J-A-S-O-N, last name Parker, P-A-R-K-E-R.

9 JUDGE LONG: Thank you. And Mr. Sarafian, I know  
10 that you're on the same line as Mr. Boodaie. This is  
11 Judge Long. I know that you are on the same line as  
12 Mr. Boodaie, but can you also please state and spell your  
13 name for the record.

14 MR. SARAFIAN: Yes, Judge Long. My name is Saleh  
15 Sarafian, S as in Sam, A as in apple, L as in Lucy, E as  
16 in Edgar, H as in home. Last name is Sarafian, S as in  
17 Sam, A as in apple, R as in Robert, A as in apple, F as in  
18 Frank, I as India, A as in apple, N as in Nancy.

19 JUDGE LONG: Thank you.

20 This is Judge Long. At issue in today's appeal  
21 is whether any adjustments are warranted to the audited  
22 understatement of taxable sales.

23 CDTFA has submitted Exhibits A through I, which  
24 are admitted into evidence with no objections.

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

Mr. Boodaie, we'll begin with your opening presentation. You have up to 20 minutes and may begin whenever you're ready.

MR. BOODAIE: This is Joseph Boodaie. Judge Long, I'm ready to talk.

JUDGE LONG: This is Judge Long. Go ahead, Mr. Boodaie.

PRESENTATION

MR. BOODAIE: Saleh Sarafian and his entity, they have been my clients very close to 40 years. Based on my experience as an accountant, you get to know your people. He's one that always wants to pay his taxes, and he wants to pay ahead of time. And sometimes, no offense to anybody, my employee said what's the rush? But he wants to pay it on time and the correct amount.

Now, the fact is this. We have the story of Amazon many, many that started a long time ago, that Amazon started to get the merchandise and sell it online. My client in a good faith had a contract with Amazon. And let me explain to you exactly what Amazon was doing. Amazon was getting the merchandise. Amazon was negotiating the sales amount. Amazon was sending the

1 merchandise to the customer. Amazon was collecting the  
2 money.

3 And many, many times he would instruct my client  
4 that, listen the merchandise is sold. We negotiated, and  
5 we know the amount. Go ahead and send the merchandise.  
6 So at the end of the day, practically Amazon was doing  
7 anything. They would negotiate the terms about everything  
8 else. They would get the money. They would deduct their  
9 own fees. And then they would send the balance to -- they  
10 would send the balance to my client.

11 Now, the fact of the matter is this. When a big  
12 company like Amazon that it is the biggest company right  
13 now on the face of the earth is doing all the negotiations  
14 and everything else, that my client -- I can put an "S"  
15 also next to it because it's not him. All my clients were  
16 under the impression that Amazon is doing everything. If  
17 they're negotiating and they are getting the money, they  
18 would have told them that if there was -- if there was a  
19 sales tax involved, they would tell him listen, if I'm  
20 selling this merchandise for XYZ amount, the sales tax is  
21 this, and they would collect the money. They cannot  
22 collect it twice.

23 My client was not in negotiation with the  
24 customer. The only person or the only company that was in  
25 negotiation was only Amazon. So Amazon would negotiate,



1 get the amount, and then deduct their fees and send the  
2 balance to the customer -- to my client. So at the end of  
3 the day, I'm just looking at my client who says that he's  
4 not in a position to even doubt that a big company like  
5 Amazon, they didn't know, or they didn't collect. Or if  
6 there were any sales tax due, they did not collect it.

7 Now, I wanted to add also to this scenario  
8 because the fact of the matter is this. Right after, the  
9 government got involved to tell everybody that there's a  
10 sales tax involved. If you check, I checked it online,  
11 and I saw it. And all of you, Judges, that you can do the  
12 same thing. Specifically, that after -- at the time it  
13 was the State Board of Equalization. Now it is the  
14 Department of Tax and Fee Administration. At the time  
15 that the State Board of Equalization got involved, right  
16 away Amazon changed its policy effective at that time.  
17 They started to add a sales tax to their contract.

18 So correct me if I am wrong. Listen, I've been  
19 doing this for almost 45 years. And if Amazon was doing  
20 what the job was correct, they would have to continued  
21 that. And at a minimum they would tell the people -- all  
22 the people that they are dealing with Amazon, listen,  
23 starting now collect sales tax. But Amazon knew. And I'm  
24 just telling you this with certainty that Amazon knew that  
25 what the practice that they were doing was wrong.

1           So at the end of the day, it's not proper to say.  
2           But it's not him. Many, many people, they were under the  
3           impression that Amazon was charging the sales tax and was  
4           collecting if there was any sales tax. So in a nutshell  
5           Amazon realized that their practice was wrong. They  
6           corrected themselves. And effective right after the time  
7           that the State Board of Equalization started investigating  
8           this, they corrected their forms. They are -- since that  
9           time, they are collecting this sales tax, and they're  
10          paying it to the State Board of Equalization.

11           Now, one thing that's important. After now I  
12          want not to be an accountant, not to be a representative,  
13          but as an ordinary person. I do remember, because I have  
14          kids and they were buying on Amazon, they always -- not  
15          only them. Everybody told us that, listen, when you buy  
16          something online there is no -- there's no sales tax. So  
17          I remember -- no offense to anybody -- my friends or even  
18          my kids, they bought a lot of things on Amazon, and they  
19          were not charged any sales tax.

20           So at the end of the day, going very straight  
21          forward, me myself -- as I said, as an ordinary person was  
22          under the impression that whatever you want to buy you can  
23          buy it on Amazon, and there is no sales tax. Because when  
24          you buy it online, there's no sales tax involved. So I'm  
25          just saying as an ordinary person I was under the

1 impression, which I bought something else for my office,  
2 and they didn't charge me sales tax. I bought it, and  
3 it's not done.

4 And I'm saying a lot of other people they did  
5 that also. But in a nutshell, my client in good faith all  
6 the time, he has been paying the sales taxes. He has been  
7 paying his income taxes and everything else. But in this  
8 situation, he was under the impression that Amazon was  
9 doing their job. And Amazon -- again, I would like to  
10 repeat that. They were doing their job correct,  
11 definitely there wouldn't be a collection, and now they're  
12 adding the sales tax to the invoice. They're collecting  
13 the sales tax, and they are paying the sales tax.

14 So that's all I have to say. In my opinion my  
15 client as a good -- in a good faith, he contracted with  
16 Amazon. Amazon negotiated everything up to a certain  
17 point, and he was under the impression that everything was  
18 going okay. After that, Amazon started to charge a sales  
19 tax, which he is compiling with that. And the sales taxes  
20 are being paid by Amazon. Amazon is paying the sales tax  
21 now.

22 I think that's all I have to say. If there's  
23 anything else, let me ask my client if he wants to say  
24 something.

25 Mr. Sarafian, do you have anything else to say?

1           Also I don't know if I mentioned that if there  
2           was any sales tax involved, my client was telling me that  
3           many times that no sales tax was collected and no sales  
4           tax was paid to him in order for him to pay to State Board  
5           of Equalization at the time.

6           I think I just rest my case. I don't have  
7           anything else to say.

8           JUDGE LONG: This is Judge Long.

9           MR. BOODAIE: Hello.

10          JUDGE LONG: This is Judge Long. Thank you,  
11          Mr. Boodaie.

12          MR. BOODAIE: Thank you.

13          JUDGE LONG: Before we go forward with CDTFA's  
14          presentation, I wanted to ask my co-panelists if they have  
15          any questions. I'll start with Judge Cho.

16          JUDGE CHO: This is Judge Cho. I don't have any  
17          questions. Thank you.

18          JUDGE LONG: Thank you, Judge Cho.

19          This is Judge Long. Judge Aldrich, do you have  
20          any questions?

21          JUDGE ALDRICH: Hi. This is Judge Aldrich. I  
22          had a couple of questions for Appellant or his  
23          representative. I'll leave that to you to decide. But I  
24          was wondering. You mentioned that there was a change  
25          where Amazon began collecting sales tax. Are you

1 referring to a change that happened during the liability  
2 period? After the liability period? Could you just  
3 clarify.

4 MR. BOODAIE: After the liability period.

5 JUDGE ALDRICH: Okay. And with respect to the  
6 Amazon sales or the products that were sold through  
7 Amazon, where were the products located? Did you  
8 deliver -- were they delivered to Amazon or Amazon  
9 warehouse and -- or were they stored at the Appellant's  
10 business?

11 MR. BOODAIE: All right. Let me tell you  
12 exactly. Because as I said, I have many, many -- I  
13 apologize. This is Joseph Boodaie again. I'm the  
14 representative for Saleh Sarafian and Sarafian Video. I'm  
15 Joseph Boodaie.

16 The practice of Amazon not -- my client with  
17 every single people that they had the contract with, was  
18 that they would negotiate, as I said. They would collect  
19 the money. But they would instruct also all the owners of  
20 their product that here's the address. Go ahead and send  
21 it here. So the shipment was done by the client.

22 JUDGE ALDRICH: Okay. No further questions.  
23 Thank you.

24 JUDGE LONG: Thank you, Judge Aldrich.

25 This is Judge Long. I don't have any questions

1 at this time. So we will move onto CDTFA's presentation.

2 CDTFA, you have 10 minutes. You may begin when  
3 ready.

4 MR. BONIWELL: Yes. Thank you.

5

6 PRESENTATION

7 MR. BONIWELL: This is Joseph Boniwell for the  
8 Department of Tax and Fee Administration.

9 So Appellant in this matter is a California  
10 corporation that made sales of video games and electronics  
11 from a location in the City of Tarzana during the  
12 liability period, which was July 1st, 2009, through  
13 June 30th, 2012. The sales in question were unreported  
14 taxable sales that it made through the Amazon website,  
15 that per the Appellant's prehearing stipulation and  
16 argument today, that were shipped from the Tarzana  
17 location to buyers in California.

18 And today the Department is maintaining its  
19 position that Appellant is liable for tax and interest  
20 stemming from these unreported taxable sales that were  
21 made during the liability period. Appellant's primary  
22 contention is that Amazon, not Appellant, was responsible  
23 for collecting sales tax reimbursement from customers and  
24 remitting it to the Department. In other words, Appellant  
25 is arguing that it was not the retailer of the sales at

1 issue.

2 Under Revenue & Taxation Code Section 6051, sales  
3 tax is imposed on a retailer's retail sales in California  
4 of tangible personal property measured by the retailer's  
5 gross receipts, unless the sale is exempt or excluded from  
6 tax by statute. And pursuant to Revenue & Taxation Code  
7 Section 6015, a retailer includes every seller who makes  
8 any retail sales or sales of tangible personal property.  
9 And under Revenue & Taxation Code Section 6014, a seller  
10 includes every person engaged in the business of selling a  
11 tangible personal property of a kind the gross receipts  
12 from which are required to be included in the measure of  
13 sales tax.

14 Now, per the prehearing conference order,  
15 Appellant stipulated to being a retailer with regard to  
16 the sales at issue in this appeal. However, to the extent  
17 there's any doubt, the evidence that we've submitted  
18 demonstrates that Appellant was the retailer and,  
19 therefore, that he owed the sales tax on the retail sales  
20 at issue. Turning first to the Amazon Participation  
21 Agreement, this is the Department's Exhibit D, which was  
22 provided by the Appellant to the Department.

23 And it states in relevant part on page 4 --  
24 excuse me -- point 4 on page 2 of 10. It states, "Amazon  
25 provides a platform for third-party sellers and buyers to

1 negotiate and complete transactions. Amazon is not  
2 involved in the actual transaction between sellers and  
3 buyers and is not the agent and has no authority for  
4 either for any purpose." So the agreement explicitly  
5 disclaims any involvement by Amazon in Appellant's  
6 transactions and demonstrates that Appellant used the  
7 Amazon platform as a tool to negotiate and complete its  
8 own transactions.

9 Next, looking at Appellant's sales invoices,  
10 examples of which are included in the Department's  
11 Exhibit H. These were obtained directly from Appellant's  
12 seller's account. They detailed transactions between  
13 Appellant and its buyers, and they document that Appellant  
14 was the retailer making the sales, the retailer  
15 transferring title to buyers in California for  
16 consideration. And relatedly, as discussed today, and in  
17 Appellant's response brief, Appellant received  
18 consideration for the transactions in the form of sales  
19 proceeds.

20 This is explained in points 5A and 5E of the  
21 participation agreement on pages 2 and 3. The proceeds  
22 were automatically transferred to Appellant from Amazon on  
23 a periodic basis, minus any relevant fees. And we also  
24 note, as stated earlier and discussed in Appellant's  
25 argument, that Appellant stipulated that it shipped the



1 goods sold through its Amazon account directly to its  
2 buyers.

3 So the totality of the evidence shows that  
4 Appellant's role with regard to the transactions at issue  
5 was that of a retailer. And pursuant to  
6 Revenue & Taxation Code Section 6051, Appellant was  
7 responsible for the applicable sales tax imposed on the  
8 retail sales at issue during the liability period. And  
9 Appellant also argues that it wasn't clear who was  
10 responsible for collecting sales tax reimbursement on the  
11 sales it made through Amazon's Marketplace, that Amazon  
12 maybe didn't offer a mechanism to collect sales tax  
13 reimbursement and that it now shouldn't be responsible for  
14 the sales tax due that it didn't collect from its  
15 customers.

16 Firstly, we note that as the retailer Appellant  
17 is liable for the sales tax whether or not it collects tax  
18 reimbursement from its customers, and regardless of any  
19 agreement it makes with a third party with regard to  
20 collection of or responsibility for the tax. In addition,  
21 the Amazon Participation Agreement unequivocally indicates  
22 that Appellant was the seller with regard to the  
23 transactions at issue and, specifically, that Amazon was  
24 not responsible for any of Appellant's tax obligations  
25 related to the sales it made through its seller's account.

1           In point 10 on page 5 of the agreement, the  
2 seller explicitly agrees that it is responsible for  
3 determining whether any sales, use, or similar taxes apply  
4 to the transactions, and that it is responsible for  
5 collecting, reporting, and remitting the correct taxes to  
6 the appropriate tax authority, except to the extent that  
7 Amazon expressly agrees to collect the taxes in connection  
8 with a collection service made available by Amazon and  
9 used by the seller. And the first page of the  
10 participation agreement, it shows a link to Amazon's tax  
11 collection service terms indicating that tax collection  
12 was a function available, though not used by Appellant  
13 during the liability period.

14           Now furthermore, you know, to the extent that  
15 Appellant is arguing that it was not aware of its  
16 responsibility for the sales tax, taxpayers are charged  
17 with knowledge of the law. And there's no provision in  
18 the sales and use tax law that relieve the taxpayer from  
19 the liability based on ignorance of the law.

20           Now finally, Appellant argues that Amazon's  
21 current practice of collecting and remitting sales tax  
22 reimbursement on behalf of third-party sellers, indicates  
23 that Amazon was responsible for sales tax during the  
24 Appellant's liability period. However, we note that there  
25 was a significant change in the law with regard to these

1 types of transactions after the audit period in question.  
2 And the change I'm referring to is the Marketplace  
3 Facilitator Act.

4 The Marketplace Facilitator Act, it generally  
5 provides that beginning October 1st, 2019, a marketplace  
6 facilitator, like Amazon, is the retailer responsible for  
7 collecting and paying tax on the retail sales that are  
8 made through their marketplace to California customer.  
9 Prior to October 1st, 2019, however, the individual  
10 third-party sellers were the retailers of their sales. So  
11 for illustrative purposes, we provided the Senate  
12 Committee on Government and Finance Analysis AB-147, which  
13 is the bill that led to the enactment of the Marketplace  
14 Facilitator Act. And this is the Department's Exhibit I.

15 And the analysis explains that a primary goal of  
16 the Marketplace Facilitator Act with the streamline tax  
17 collection by shifting tax collection responsibilities  
18 from the tens and thousands of third-party retailers to  
19 the marketplace facilitators, of which there are  
20 significantly fewer. And it was not until after the  
21 effective date of October 1st, 2019, that tax collection  
22 responsibilities shifted from third-party retailers to  
23 marketplace facilitators like Amazon.

24 Now additionally, as part of the Marketplace  
25 Facilitator Act, Revenue & Taxation Code Section 6487.07

1 provided relief to sellers, who like Appellant, made sales  
2 through marketplaces for certain periods prior to  
3 October 1st, 2019, further illustrating that prior to  
4 October 1st, 2019, these types of sellers were retailers  
5 under the sale of the new tax law.

6 Now, in response to the statement today that  
7 Amazon negotiated transactions with the customers, we  
8 again note that the agreement states that Amazon provided  
9 a platform for third-party sellers and buyers to negotiate  
10 and complete transactions. And Amazon was not involved in  
11 the actual transactions.

12 As such, for the foregoing reasons and in  
13 accordance with the Department's briefing, we request this  
14 appeal be denied.

15 Thank you.

16 JUDGE LONG: This is Judge Long. Thank you.

17 At this time I'd like to open it up to my  
18 panels -- my panel members to see if they have any  
19 questions.

20 Judge Cho, do you have any questions?

21 JUDGE CHO: This is the Judge Cho. I don't have  
22 any questions at this time. Thank you.

23 JUDGE LONG: Judge Aldrich, do you have any  
24 question?

25 JUDGE ALDRICH: This is Judge Aldrich. I don't

1 have any questions. Thank you.

2 JUDGE LONG: This is Judge Long. I do not have  
3 any questions at this time. So we will turn it over to  
4 Mr. Boodaie who has requested five minutes for a rebuttal.

5 Mr. Boodaie, you may begin whenever you are  
6 ready.

7

8 REBUTTAL STATEMENT

9 MR. BOODAIE: Hi. My name is Joseph Boodaie.  
10 I'm the representative for Sarafian Video. One thing that  
11 I wanted to mention that came to my mind is, at the  
12 minimum, Amazon, a big company like this, had the  
13 responsibility to extend a warning not to my client. I  
14 know that many, many, many different businesses that some  
15 of them I was in involved in -- not involved -- I was the  
16 accountant, they did the same thing with Amazon, and  
17 Amazon did not give them, at the minimum, a warning.  
18 Listen, you are responsible for the sales tax.

19 So at the end of the day, if you're responsible  
20 for the sales tax, the client would know, and they would  
21 pay. But since Amazon was doing everything by collecting,  
22 negotiating, everything else and not collecting the sales  
23 tax, and I don't agree with the fact that you said Amazon  
24 did not change their position in collecting the sales tax.  
25 Because if there was a sales tax involved, at the minimum,

1 as I said, my client was -- he owed a warning.

2 But Amazon was not doing the right practice at  
3 that time. And as soon as this investigation started,  
4 they started to collect sales tax and pay the sales tax.  
5 So at the end of the day, Amazon is doing it in the right  
6 way, and they were not doing it in the right way before.  
7 And my innocent client that, honestly, added me as his  
8 accountant may not be the proper. He was not making more  
9 than four or five percent working with Amazon. At the  
10 end, he would owe also, the sales tax. It doesn't matter.  
11 Even if he was losing money, the sales tax would have been  
12 collected, but by Amazon who was doing everything together  
13 themselves.

14 That's what I have to say.

15 JUDGE LONG: Thank you, Mr. Boodaie.

16 Judge Cho, do you have any questions?

17 JUDGE CHO: This is Judge Cho. No questions.

18 Thank you.

19 JUDGE LONG: Judge Aldrich, do you have any  
20 questions?

21 JUDGE ALDRICH: Hi. I don't have any questions.  
22 Thank you.

23 JUDGE LONG: This is Judge Long. Mr. Boodaie, I  
24 do have one question regarding whether Amazon should have  
25 sent a warning to Appellant. Is it your position then

1 that the Participation Agreement does not constitute a  
2 warning?

3 MR. BOODAIE: No, no. The Participation  
4 Agreement, the agreement was that Amazon was doing  
5 everything from A to Z.

6 JUDGE LONG: Okay. Thank you. I don't have any  
7 additional questions.

8 CDTFA, you have five minutes for any closing  
9 remarks.

10 MR. BONIWELL: Thank you. This is Joseph  
11 Boniwell, and we don't have any closing remarks.

12 JUDGE LONG: Thank you. This is Judge Long.

13 Mr. Boodaie, we now have your evidence and  
14 information that you provided today. Is there anything  
15 else that you prepared or anything else you would like to  
16 tell us before we conclude this case?

17 MR. BOODAIE: Yes. This is Joe Boodaie. I just  
18 need a few more minutes to add something.

19 JUDGE LONG: Go ahead.

20 MR. BOODAIE: Am I allowed to do that? I need  
21 few more minutes.

22 JUDGE LONG: Yeah. Yes. Go ahead.

23

24 CLOSING STATEMENT

25 MR. BOODAIE: Now, to be the finishers again.

1 Being in this business for over 45 years, I have different  
2 clients that they work at like a consignment. Consignment  
3 is that they would give their merchandise to somebody  
4 else. That person would negotiate with sales, and they  
5 collect the sales tax. And at the end, they pay directly  
6 to the client.

7 So to me this just came to my mind. Amazon was  
8 doing the same thing that they were negotiating. So when  
9 they were negotiating -- just correct me if I am wrong.  
10 What's the reason that they were not asking the clients to  
11 pay the sales tax if they were telling -- negotiating the  
12 price and everything else. This is part of the price.  
13 Listen, I go to a department store. They tell me this is  
14 \$100, and this is the sales tax. They don't tell me this  
15 is \$100 and then we have to decide about the sales tax.

16 So Amazon is the biggest retailer in the history  
17 of United States. When they were negotiating with the  
18 buyers, they should have at least mentioned, listen,  
19 there's a sales tax. Again, as an ordinary person, maybe  
20 I'm stupid, I was always under the impression when you buy  
21 something online, there's no sales tax. So this idea that  
22 the people that they were going with gave them the idea  
23 that maybe there's no sales tax.

24 But at the end, if there was anything, Amazon had  
25 the responsibility while they were negotiating, let the



1 buyer know. Listen, you are buying this. You are in  
2 California and there is a sales tax.

3 I rest my case. I have nothing else to say.

4 JUDGE LONG: This is Judge Long. Thank you,  
5 Mr. Boodaie.

6 This concludes our hearing. The Judges will meet  
7 and decide the case based on the documents and testimony  
8 presented and admitted as evidence today. We'll send both  
9 parties our written decision no later than 100 days from  
10 today.

11 Thank you for your participation.

12 MR. BOODAIE: I appreciate it. Thank you.

13 JUDGE LONG: The case is now submitted, and the  
14 record is closed. This hearing is adjourned, and the next  
15 hearing will begin at approximately 11:15.

16 Thank you.

17 (Proceedings adjourned at 10:52 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 2nd day of September, 2021.

\_\_\_\_\_  
ERNALYN M. ALONZO  
HEARING REPORTER