



Agenda

Office of Tax Appeals Hearings
Friday, November 19, 2021, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 11/15/21, 10:19 a.m.)

Business Tax Appeals Hearings

H. Navarro, 20046148

Panel Lead:

Joshua Aldrich

Panel Members:

Andrew Wong

Andrea Long

Appearing for Taxpayer:

H. Navarro, Taxpayer

Heidi Cheng, Attorney

Appearing for Department of
Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether appellant has shown that adjustments to the audited understatement of unreported taxable sales, and whether respondent has established, by clear and convincing evidence, that the understatement was the result of fraud.

1:00pm Session

CyberAnnex Corporation, 19075030

Panel Lead:

Andrew Wong

Panel Members:

Suzanne Brown

Keith Long

Appearing for Taxpayer:

Arman Aminloo, Representative

Appearing for Department of
Tax and Fee Administration:

Chad Bacchus, Tax Counsel

Stephen Smith, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether any adjustments are warranted to the measure of unreported taxable sales, and whether there is reasonable cause to relieve the failure-to-file penalties.



**State of California
Office of Tax Appeals**

The following case was removed from this agenda:

J. Kennedy and M. Kennedy, 20096696 Taxpayers requested a postponement.

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.