



**Agenda**

Office of Tax Appeals Hearings  
Tuesday, January 25, 2022, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 01/24/22, 2:15 p.m.)

**Business Tax Appeals Hearings**

V Tropical Bakeshop III, Inc., 19125594  
Valerio's Tropical Bakeshop VI, Inc., 19125596

Panel Lead: Joshua Aldrich  
Panel Members: Suzanne Brown  
Andrew Kwee  
Appearing for Taxpayer: Graham Hoad, Representative

Appearing for Department of  
Tax and Fee Administration: Amanda Jacobs, Tax Counsel  
Cary Huxsoll, Tax Counsel  
Jason Parker, Hearing Representative

Issues: Whether appellants have shown that their sales of hot meat-filled baked goods are exempt from sales tax; whether Respondent timely issued the Notice of Determinations; and, whether relief from the failure-to-file penalties is warranted.

**1:00 p.m. Session**

Gloria's Restaurant, 18083613

Panel Lead: Joshua Aldrich  
Panel Members: Andrew Kwee  
Natasha Ralston  
Appearing for Taxpayer: Warren Nemiroff, Representative  
A. Sanjun, Witness  
J. Sanjun, Witness  
L. Jimenez, Witness

Appearing for Department of  
Tax and Fee Administration: Ravinder Sharma, Hearing Representative  
Christopher Brooks, Tax Counsel  
Jason Parker, Hearing Representative

Issues: Whether adjustments are warranted to unreported taxable sales and whether appellant was negligent.



State of California  
Office of Tax Appeals

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WMG Center, Inc., 18083562

Panel Lead:

Andrew Wong

Panel Members:

Michael Geary

Joshua Aldrich

Appearing for Taxpayer:

Warren Nemiroff, Representative

V. Mann, Witness

Appearing for Department of  
Tax and Fee Administration:

Randy Suazo, Hearing Representative

Chad Bacchus, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether any further reductions to the amount of unreported taxable sales is warranted.

The hearing location is accessible to people with disabilities. Please contact Marina Salazar at (916)926-1185, or email [Marina.Salazar@ota.ca.gov](mailto:Marina.Salazar@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.