

## State of California Office of Tax Appeals

## **Agenda**

Office of Tax Appeals Hearings Wednesday, February 9, 2022, 9:30 a.m. Virtual Hearing

(Agenda updated as of 01/25/22, 11:31 a.m.)

## **Business Tax Appeals Hearing**

R. Jackson and A. Jackson, 19024287

Panel Lead:

Panel Members:

Andrew Kwee
Andrea Long
Andrew Wong

Appearing for Taxpayer: R. Jackson, Taxpayer

Appearing for Department of

Tax and Fee Administration: Courtney Daniels, Tax Counsel

Stephen Smith, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether California use tax applies to appellants' purchase and use of vessel, and whether appellants established a basis to relieve interest, penalties, and/or fees.

The following cases were removed from this agenda:

R. Schotts, Jr. and A. Schotts, 18083595 Hearing postponed.

and 18083605

PJBS Holdings, Inc., 19034480 Hearing postponed.

Red Vision Systems, Inc., 18124068 Taxpayer requested a postponement

J. Cheung, 19064907 Taxpayer did not respond to the hearing notice.

The hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email Nia.Vaughan@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.

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