



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Tuesday, March 29, 2022, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 03/18/22, 9:36 a.m.)

**Business Tax Appeals Hearings**

Quality Motors, LLC, 19095290

Panel Lead:

Teresa Stanley

Panel Members:

Keith Long

Suzanne Brown

Appearing for Taxpayer:

Jorge Ochoa, Representative

J. Kahn, Witness

Appearing for Department of  
Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Cary Huxsoll, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether appellant has shown that "unwinds" or "roll backs" were incorrectly included in audited taxable sales; whether appellant has shown that a reduction to audited taxable sales is warranted based on including sales tax on parts used on inventory and later taxed when the repaired car sold; and, whether appellant has shown that an adjustment is warranted based on sales tax charged for smog fees and document preparation fees.

A 1 Auto and Truck Services, Inc., 18053078

Panel Lead:

Keith Long

Panel Members:

Andrew Wong

Sara Hosey

Appearing for Taxpayer:

Jack Ferguson, Representative

Appearing for Department of  
Tax and Fee Administration:

Ravinder Sharma, Hearing Representative

Christopher Brooks, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether any further reductions to the taxable measure are warranted.



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

**Franchise and Income Tax Appeals Hearings**

S. Ragunathan and P. Parthasarathy, 20015671

Panel Lead: Mike Le

Panel Members: Natasha Ralston  
Joshua Lambert

Appearing for Taxpayer: Jerome A. Clay, Representative  
S. Ragunathan, Witness

Appearing for Franchise Tax Board: David Muradyan, Tax Counsel  
Nancy Parker, Tax Counsel

Issues: Whether respondent properly imposed the demand penalty for the 2016 tax year and whether appellants have established reasonable cause for failing to timely respond to respondent's demand for tax return for the 2016 tax year.

D. Soares and J. Soares, 21047702

Panel Lead: Sara Hosey

Panel Members: Joshua Aldrich  
Teresa Stanley

Appearing for Taxpayer: Bryant L. Jolley, Representative

Appearing for Franchise Tax Board: Camille Dixon, Tax Counsel  
Cynthia Kent, Tax Counsel

Issue: Whether appellants have met their burden of proof to establish reasonable cause to abate the mandatory electronic payment (e-pay or e-payment) on the January 4, 2021 tax payment.

The following case was removed from this agenda:

S. Mathew and S. T. Mathew, 18103885                      Taxpayers withdrew appeal.

The hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email [Nia.Vaughan@ota.ca.gov](mailto: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.