



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, April 12, 2022, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 04/01/22, 12:39 p.m.)

Business Tax Appeals Hearings

PMR Enterprises, LLC, 19014244

Panel Lead:

Daniel Cho

Panel Members:

Michael Geary

Andrew Wong

Appearing for Taxpayer:

Anthony Mandella, Representative

Appearing for Department of
Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Randy Suazo, Hearing Representative

Christopher Brooks, Tax Counsel

Issue: Whether any adjustments are warranted to the determined measure of tax.

1:00 p.m. Session

Mincafe Coffee Corporation, 18053153

Panel Lead:

Michael Geary

Panel Members:

Daniel Cho

Richard Tay

Appearing for Taxpayer:

Aksel Bagheri, Attorney

Appearing for Department of
Tax and Fee Administration:

Randy Suazo, Hearing Representative

Nalan Samarawickrema, Hearing Representative

Chad Bacchus, Tax Counsel

Issues: Whether appellant has shown that further adjustments to the audited understatement of reported taxable sales are warranted, and whether clear and convincing evidence establishes that the understatement was the result of fraud.



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The following cases were removed from this agenda:

F. Boutros, 19105370

Taxpayer requested a postponement.

Pine Valley, LLC, 18124143

Taxpayer requested a postponement.

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.