



Agenda

Office of Tax Appeals Hearings
Tuesday, June 21, 2022, 9:30 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 06/21/22, 9:13 a.m.)

Business Tax Appeals Hearings

Yogurt Time, LLC, 18011830

Panel Lead:

Teresa Stanley

Panel Members:

Keith Long

Joshua Lambert

Appearing for Taxpayer:

Amin Kazemini, Attorney

H. Kazemini, Witness

R. Kazemini, Witness

Appearing for Department of
Tax and Fee Administration:

Jarrett Noble, Tax Counsel

Ravinder Sharma, Hearing Representative

Jason Parker, Hearing Representative

Issues: For audit period January 1, 2008, through March 31, 2011 (OTA Case No. 18012048): are further reductions to the measure of disallowed claimed exempt food sales warranted; is a reduction to the measure of unreported taxable food sales warranted; is relief from interest warranted; and for audit period July 1, 2011, through June 30, 2014 (OTA Case No.18018130): are further reductions to the measure of disallowed claimed exempt food sales warranted.

1:00 p.m. Session

Body Wise International, LLC, 19125567

Panel Lead:

Andrew Kwee

Panel Members:

Joshua Lambert

Keith Long

Appearing for Taxpayer:

Jesse McClellan, Attorney

Lucian Khan, Attorney

Appearing for Department of
Tax and Fee Administration:

Joseph Boniwell, Tax Counsel

Scott Claremon, Tax Counsel

Jason Parker, Hearing Representative



State of California Office of Tax Appeals

Issues: Whether the "Tax Amount" that appellant collected from out-of-state customers on California exempt or nontaxable transactions must be remitted to California; does OTA have jurisdiction to determine whether CDTFA improperly granted appellant a credit for taxes paid to other states; and, if it is determined that OTA has jurisdiction, did CDTFA improperly grant appellant a credit for taxes paid to other states.

The following cases were removed from this agenda:

M. Henriquez, 18042584
Soul Lounge, LLC, 19075065

Taxpayer waived hearing
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.