



Agenda

Office of Tax Appeals Hearings
Tuesday, July 12, 2022, 1:00 p.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 07/06/22, 3:32 p.m.)

Business Tax Appeals Hearings

B & L Foods, Inc., 18083593

Luthra Foods, Inc., 18083592

Panel Lead:

Michael Geary

Panel Members:

Andrew Kwee

Richard Tay

Appearing for Taxpayer:

Marc Brandeis, Representative

Appearing for Department of

Tax and Fee Administration:

Kimberly Wilson, Hearing Representative

Stephen Smith, Tax Counsel

Issues: Whether OTA has the authority to compel respondent to take payments already applied to a taxpayer's account and instead apply those payments to a different account; and, whether respondent must take payments already applied to an account not belonging to one of the appellants and instead apply those payments to appellant 1's account.

Achamak Trading, Inc., 19054810

Panel Lead:

Andrew Wong

Panel Members:

Richard Tay

Teresa Stanley

Appearing for Taxpayer:

Marc Brandeis, Representative

Appearing for Department of

Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Cary Huxsoll, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether a further reduction to the amount of unreported taxable gasoline sales is warranted.



**State of California
Office of Tax Appeals**

The following cases were removed from this agenda:

M. Donaldson, 19105417	Taxpayer did not respond to the hearing notice.
Pacific Dining Car, 18011982	Taxpayer waived hearing.
Corona Motors, Inc., 19034467, 19034469, and 19034470	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.