



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Wednesday, July 20, 2022, 9:30 a.m.  
400 R Street  
Hearing Room  
Sacramento, CA 95811

(Agenda updated as of 07/12/22, 3:44 p.m.)

**Business Tax Appeals Hearings**

ACFN Franchised, Inc., 18124128

Panel Lead:

Andrew Kwee

Panel Members:

Josh Lambert

Suzanne Brown

Appearing for Taxpayer:

Edward Davis, Representative

J. Kerr, Witness

Appearing for Department of  
Tax and Fee Administration:

Scott Claremon, Tax Counsel

Chad Bacchus, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether automated teller machine (ATM) franchise fees are taxable as a part of the sale of ATMs.

K. Maraccini, 18103866

Panel Lead:

Keith Long

Panel Members:

Joshua Aldrich

Teresa Stanley

Appearing for Taxpayer:

K. Maraccini, Appellant

Appearing for Department of  
Tax and Fee Administration:

Jarrett Noble, Tax Counsel

Stephen Smith, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether appellant is liable for the tax arising from unreported taxable sales; whether any reduction to the measure of unreported taxable sales is warranted; and whether the negligence penalty is warranted.



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

J. Willerford, 18053157, 19014253

Panel Lead:

Natasha Ralston

Panel Members:

Joshua Aldrich

Michael Geary

Appearing for Taxpayer:

Mitchell Stradford, Representative

Appearing for Department of

Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Stephen Smith, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether respondent has established with clear and convincing evidence that the understatements were due to fraud or an intent to evade the payment of tax.

B. Cohen, 18063324

Panel Lead:

Andrew Kwee

Panel Members:

Keith Long

Josh Lambert

Appearing for Taxpayer:

B. Cohen, Appellant

Appearing for Department of

Tax and Fee Administration:

Courtney Daniels, Tax Counsel

Scott Claremon, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether appellant is personally liable for the unpaid liabilities of G&B Seafoods, Inc. dba Village Fish Market.

The following case was removed from this agenda:

D. Luevano, 18063267, 18063268

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](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.