



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Wednesday, August 24, 2022, 9:30 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 08/08/22, 11:24 a.m.)

Business Tax Appeals Hearings

Soul Lounge, LLC, 19075065

Panel Lead:

Andrea Long

Panel Members:

Andrew Kwee

Joshua Aldrich

Appearing for Taxpayer:

Basil J. Boutris, Attorney

J. Perkins, Witness

Appearing for Department of
Tax and Fee Administration:

Ravinder Sharma, Tax Counsel

Christopher Brooks, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether appellant has shown that adjustments are warranted to the audited understatement of reported taxable sales of food and beverages established by markup; whether appellant has shown that adjustments are warranted to the audited amount of facility rentals subject to tax; whether appellant has shown that adjustments are warranted to the audited amount of sales of drink tickets for nonalcoholic beverages subject to tax; whether appellant has shown that adjustments are warranted to the audited amount of self-consumed alcoholic beverages subject to tax; and, whether respondent properly imposed the negligence penalty.

The following cases were removed from this agenda:

M. Hayer, 19034560

Taxpayer requested a postponement.

SoCal The Syndicate, Inc., 20106807

CDTFA requested deferral of this case.

R. Perrillo and K. Whiteman, 19024329

Taxpayer requested a postponement.

CSI Aliso, Inc., 18032469

Taxpayer requested a postponement.



State of California Office of Tax Appeals

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.