



Agenda

Office of Tax Appeals Hearings
Tuesday, September 13, 2022, 1:00 p.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 09/13/22, 12:51 p.m.)

Business Tax Appeals Hearings

~~Q. Ngo, 20025882~~

~~Panel Lead: _____ Natasha Ralston~~

~~Panel Members: _____ Suzanne Brown~~

~~_____ Teresa Stanley~~

~~Appearing for Taxpayer: _____ Hai Vang Dang, Representative~~

~~_____ Q. Ngo, Taxpayer~~

~~Appearing for Department of~~

~~Tax and Fee Administration: _____ Randy Suazo, Hearing Representative~~

~~_____ Chad Bacchus, Tax Counsel~~

~~_____ Jason Parker, Hearing Representative~~

~~Issue: Whether adjustments to unreported taxable sales are warranted.~~

K 1 Speed, Inc., 20015720

Panel Lead: Andrew Wong

Panel Members: Natasha Ralston

Teresa Stanley

Appearing for Taxpayer: Stan Pincura, Representative

Josh Boxer, Representative

David Danglard, Representative

Appearing for Department of

Tax and Fee Administration: Joseph Boniwell, Tax Counsel

Scott Claremon, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether the transactions at issue are leases of karts for purposes of racing or are solely for the providing of amusement; if they are leases, whether any of the transactions at issue are excluded from the term "lease" pursuant to Revenue and Taxation Code section 6006.3 and therefore not subject to taxation; and, whether annual license fees are subject to taxation.



State of California
Office of Tax Appeals

Pakwan Restaurant, LLC, 18043017

Panel Lead:

Teresa Stanley

Panel Members:

Suzanne Brown

Daniel Cho

Appearing for Taxpayer:

Elliott Speiser, Attorney

K. Amin, Witness

M. Shahbaz, Witness

Appearing for Department of
Tax and Fee Administration:

Randy Suazo, Hearing Representative

Chad Bacchus, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether appellant established that a reduction is warranted to the amount of unreported taxable sales for the liability period at issue; whether appellant is negligent; and, whether a reduction of interest is warranted.

The following cases were removed from this agenda:

McDini's Restaurant Corporation, 20086535

Taxpayer requested a postponement.

G. Shakolas, 20025865

Taxpayer and CDTFA requested deferral of this case.

Q. Ngo, 20025882

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.