



Agenda

Office of Tax Appeals Hearings
Thursday, September 29, 2022, 1:00 p.m.
855 M Street
Suite 960
Fresno, CA 93721

(Agenda updated as of 09/19/22, 2:08 p.m.)

Business Tax Appeals Hearings

E. Honarchian, 20127046

Panel Lead:

Teresa Stanley

Panel Members:

Joshua Aldrich

Sara Hosey

Appearing for Taxpayer:

E. Honarchian, Taxpayer

Appearing for Department of
Tax and Fee Administration:

Ravinder Sharma, Hearing Representative

Christopher Brooks, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether appellant has established that a reduction to the measure of unreported taxable sales is warranted.

Joy & Joshua Enterprises, Inc., 21078284

Panel Lead:

Joshua Aldrich

Panel Members:

Keith Long

Ovsep Akopchikyan

Appearing for Taxpayer:

Ihab Abdelmalek, Representative

A. Kamel, Representative

Appearing for Department of
Tax and Fee Administration:

Ravinder Sharma, Hearing Representative

Christopher Brooks, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether the California Department of Tax and Fee Administration timely issued the Notice of Determination; whether adjustments to the audited measure are warranted; and, whether the negligence penalty was properly imposed.



**State of California
Office of Tax Appeals**

The following cases were removed from this agenda:

R. Sanchez, 21067965

Taxpayer waived hearing.

D. Crosby, 21078122

Taxpayer waived hearing.

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.