

<u>Agenda</u>

Office of Tax Appeals Hearings Friday, September 30, 2022, 9:00 a.m. Virtual Hearings

(Agenda updated as of 09/30/22, 9:17 a.m.)

Business Tax Appeals Hearings

Ajay Beri Corporation, 19095230 Beri Restaurants Group, Inc., 19095231 Beri Foods Group, Inc., 19095244	
Panel Lead:	Daniel Cho
Panel Members:	Michael Geary
	Andrew Kwee
Appearing for Taxpayers:	A. Beri, Witness
	A. Avina, Witness
	R. Casey, Witness
	David Dunlap Jones, Attorney
Appearing for Department of	
Tax and Fee Administration:	Sunny Paley, Tax Counsel
	Stephen Smith, Tax Counsel
	Kim Wilson, Hearing Representative

Issues: Whether respondent has established that any part of the deficiency determination is due to fraud or an intent to evade the Sales and Use Tax Law by clear and convincing evidence for the applicable liability periods; whether any adjustments are warranted to the determined measure of tax; whether appellant's restitution payments precluded respondent from issuing the Notices of Determination in these appeals; and, whether appellant is entitled to relief of the amnesty penalties.



1:00 p.m. Session

B&L Diners, Inc., 19105325 Delco Enterprises, Inc., 19075095	
Panel Lead:	
Panel Members:	Michael Geary
	Andrew Kwee
Appearing for Taxpayers:	A. Beri, Witness
	A. Avina, Witness
	R. Casey, Witness
	- David Dunlap Jones, Attorney
Appearing for Department of	
Tax and Fee Administration:	Sunny Paley, Tax Counsel
	- Stephen Smith, Tax Counsel
	Kim Wilson, Hearing Representative

Issues: Whether respondent has established that any part of the deficiency determination is due to fraud or an intent to evade the Sales and Use Tax Law by clear and convincing evidence for the applicable liability periods; whether any adjustments are warranted to the determined measure of tax; and, whether appellant's restitution payments precluded respondent from issuing the Notices of Determination in these appeals.

Beri Development, LLC, 19075086		
Beri Ventures, LLC, 19075088		
Beri Enterprises, LLC,19075089		
Reliance Restaurants, LLC, 19075104		
Panel Lead:	- Daniel Cho	
Panel Members:	Michael Geary	
	Andrew Kwee	
Appearing for Taxpayers:	A. Beri, Witness	
	A. Avina, Witness	
	R. Casey, Witness	
	David Dunlap Jones, Attorney	
Appearing for Department of		
Tax and Fee Administration:	<u>Sunny Paley, Tax Counsel</u>	
	Stephen Smith, Tax Counsel	
	Kim Wilson, Hearing Representative	
Issues: Whether respondent has establi	shed that any part of the deficiency determination	
is due to fraud or an intent to evade the Sales and Use Tax Law by clear and convincing		

is due to fraud or an intent to evade the Sales and Use Tax Law by clear and convincing evidence for the applicable liability period; whether any adjustments are warranted to the determined measure of tax; and, whether appellant's restitution payments precluded respondent from issuing the Notice of Determination in these appeals.



The following cases were removed from this agenda:

Taxpayers waived hearings.

Ajay Beri Corporation, 19095230 Beri Restaurants Group, Inc., 19095231 Beri Foods Group, Inc., 19095244 B&L Diners, Inc., 19105325 Delco Enterprises, Inc., 19075095 Beri Development, LLC, 19075086 Beri Ventures, LLC, 19075088 Beri Enterprises, LLC, 19075089 Reliance Restaurants, LLC, 19075104

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.