



Agenda

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.~~



State of California
Office of Tax Appeals

1:00 p.m. Session

B&L Diners, Inc., 19105325

Delco Enterprises, Inc., 19075095

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; 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: 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 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.~~

