



Agenda

Office of Tax Appeals Hearings
Tuesday, October 11, 2022, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 10/03/22, 2:15 p.m.)

Business Tax Appeals Hearings

Mutual Medicinal Collective, 20035926

Panel Lead:

Keith Long

Panel Members:

Michael Geary

Sheriene Ridenour

Appearing for Taxpayer:

Lina Devera, Representative

Christian Macias, Representative

C. Williams, Witness

Appearing for Department of
Tax and Fee Administration:

Randy Suazo, Hearing Representative

Christopher Brooks, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether appellant has shown that any further reduction to the amount of unreported taxable sales is warranted.

X. Qu, 20116938

Panel Lead:

Natasha Ralston

Panel Members:

Joshua Lambert

Joshua Aldrich

Appearing for Taxpayer:

X. Qu, Taxpayer

Appearing for Department of
Tax and Fee Administration:

Sunny Paley, Tax Counsel

Stephen Smith, Tax Counsel

Crystal Spratley, Hearing Representative

Issues: Whether appellant has established that an adjustment to the measure of unreported purchases of counterfeit items subject to use tax is warranted; and, whether the finality penalty should be abated.



State of California
Office of Tax Appeals

1:00 p.m. Session

Corona Motors, Inc., 19034467

A. Jafari (Corona Motors), 19034469

A. Jafari (First Auto Center), 19034470

Panel Lead:

Michael Geary

Panel Members:

Teresa Stanley

Suzanne Brown

Appearing for Taxpayer:

Joseph Vinatieri, Attorney

Patricia Verdugo, Attorney

W. Downey, Witness

Appearing for Department of
Tax and Fee Administration:

Joseph Boniwell, Tax Counsel

Stephen Smith, Tax Counsel

Kimberly Wilson, Hearing Representative

Issues: Whether appellant is entitled to a reduction to the measure of unreported taxable sales; whether appellant is entitled to a reduction to the measure of unrecorded taxable sales; whether appellant is entitled to a reduction to the measure of excess sales tax reimbursement; whether respondent has proved fraud or intent to evade the payment of taxes by clear and convincing evidence; If respondent has not proved fraud or intent to evade the payment of taxes by clear and convincing evidence, is respondent's determination barred by the statute of limitations; and, whether respondent correctly applied the penalty under R&TC section 6565 (finality penalty).

The following cases were removed from this agenda:

G. Ramirez Jr. and P. Ramirez, 18103890

Taxpayers requested a postponement.

D. Sinai, 19034454

Taxpayer requested a postponement.

Four Cafe LLC, 19044592

Taxpayer requested a postponement.

Specialized Orthopedic Solutions, Inc., 18042986

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.