



Agenda

Office of Tax Appeals Hearings
Wednesday, October 12, 2022, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 10/03/22, 2:30 a.m.)

Business Tax Appeals Hearings

Bake R Us, Inc., 220510324

Panel:

Eddy Lam

Appearing for Taxpayer:

David Aframian, Representative

Appearing for Department of

Tax and Fee Administration:

Mari Guzman, Tax Counsel

Chad Bacchus, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether appellant has established reasonable cause for relief of the failure to file penalty and whether appellant is entitled to relief of any of the accrued interest.

Rick's Patio, Inc., 20096679

Panel Lead:

Teresa Stanley

Panel Members:

Daniel Cho

Ovsep Akopchikyan

Appearing for Taxpayer:

Robert B. Rosenstein, Attorney

R. Colosimo, Witness

Appearing for Department of

Tax and Fee Administration:

Jarrett Noble, Tax Counsel

Chad Bacchus, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether an adjustment to the measure for unreported taxable delivery charges is warranted and whether adjustments to the measure for unreported taxable sales are warranted.



1:00 p.m. Session

Franchise and Income Tax Appeals Hearing

N. Saifan Jr. and N. Saifan, 19115451

Panel Lead:

Andrea Long

Panel Members:

Sheriene Ridenour

Richard Tay

Appearing for Taxpayer:

N. Saifan Jr., Taxpayer

N. Saifan, Taxpayer

Appearing for Franchise Tax Board:

David Hunter, Tax Counsel

Issues: Whether appellants have shown error with the proposed assessment.

Business Tax Appeals Hearing

B. Treyzon, 19014245

Panel Lead:

Joshua Lambert

Panel Members:

Suzanne Brown

Andrew Wong

Appearing for Taxpayer:

Igor Drabkin, Attorney

B. Treyzon, Witness

R. Salo, Witness

I. Katz, Witness

Appearing for Department of
Tax and Fee Administration:

Amanda Jacobs, Tax Counsel

Stephen Smith, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether appellant is personally liable under Revenue and Taxation Code (R&TC) section 6829 for the unpaid tax liabilities of West Coast Storm, Inc. (WCS).

The following cases were removed from this agenda:

J. Lomeli and A. Lomeli, 20096665

Taxpayers withdrew appeal.

Pedroza Cars, Inc., 20106786

CDTFA and taxpayer requested this case be deferred.

A. Ventura, 20086475

OTA determined this case needed additional development prior to hearing.

American Earth Management, Inc.,
18011920, 18011921, 18011922

Taxpayer did not respond to the hearing notice.



State of California Office of Tax Appeals

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.