



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Wednesday, October 19, 2022, 9:30 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 10/12/22, 3:11 p.m.)

Business Tax Appeals Hearings

Y. Alqadri, 20096667

Panel Lead:

Keith Long

Panel Members:

Teresa Stanley

Andrew Kwee

Appearing for Taxpayer:

Y. Alqadri, Taxpayer

Appearing for Department of

Tax and Fee Administration:

Sunny Paley, Tax Counsel

Stephen Smith, Tax Counsel

Crystal Spratley, Hearing Representative

Issue: Whether appellant has established that CDTFA erroneously or illegally seized the tobacco.

Studio 33 Stage Productions, Inc., 21129311

Panel Lead:

Suzanne Brown

Panel Members:

Keith Long

Andrew Kwee

Appearing for Taxpayer:

B. Jackson, Taxpayer

Samuel Hoppe, CPA

Appearing for Department of

Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether appellant has shown that adjustments are warranted to the audited understatement of reported taxable sales.



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Office of Tax Appeals

1:00 p.m. Session

Huff Foods, LLC 19125557

Panel Lead:

Keith Long

Panel Members:

Teresa Stanley

Andrew Kwee

Appearing for Taxpayer:

A. Huff, Taxpayer

Appearing for Department of
Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Chad Bacchus, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether appellant has shown that adjustments are warranted to the audited understatement of reported taxable sales and whether the understatement was the result of negligence.

Divine Wellness Center, Inc., 20127048

Panel Lead:

Joshua Lambert

Panel Members:

Suzanne Brown

Andrew Kwee

Appearing for Taxpayer:

G. Petrosyan, Witness

L. Fillian, Witness

B. Smith, Witness

R. Cross, Witness

Bernard Bunning, Representative

Richard Robinson, Attorney

Appearing for Department of
Tax and Fee Administration:

Randy Suazo, Hearing Representative

Chad Bacchus, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether additional adjustments to the amount of unreported taxable sales are warranted and whether appellant is liable for the negligence penalty.



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Office of Tax Appeals

B. Senehi, 18011949

Panel Lead:

Panel Members:

Appearing for Taxpayer:

Michael Geary

Joshua Lambert

Andrea Long

B. Senehi, Taxpayer

D. Field, Witness

James Bourbeau, Attorney

Appearing for Department of
Tax and Fee Administration:

Randy Suazo, Hearing Representative

Christopher Brooks, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether CDTFA has established a basis for tolling the three-year statute of limitations for issuing the NOD for the period July 1, 2007, through December 31, 2011; whether appellant has established that an adjustment is warranted to the measure of unreported taxable sales; and, whether relief of the 40-percent penalty imposed by Revenue and Taxation Code section 6597 is warranted.

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.