



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, October 25, 2022, 9:30 a.m.
Virtual Hearing

(Agenda updated as of 10/21/22, 10:47 a.m.)

Business Tax Appeals Hearing

B. Senehi, 18011949, 18011836 (hearing continued from October 19, 2022)

Panel Lead: Michael Geary

Panel Members: Joshua Lambert
Andrea Long

Appearing for Taxpayer: 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.