



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Wednesday, November 16, 2022, 9:30 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 10/28/22, 9:34 a.m.)

Business Tax Appeals Hearing

M. Hayer, 19034560

Panel Lead:

Keith Long

Panel Members:

Natasha Ralston

Mike Le

Appearing for Taxpayer:

M. Hayer, Taxpayer

R. Todd Luoma, Attorney

Appearing for Department of
Tax and Fee Administration:

Nalan Samarawickrema, Tax Counsel

Christopher Brooks, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether appellant has established that any further reduction to the amount of unreported taxable sales is warranted; whether the negligence penalty was properly imposed; and, whether relief from the finality penalty is warranted.

The following case was removed from this agenda:

B. Patel and S. Patel, 20076372

FTB 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.