



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Wednesday, November 16, 2022, 1:00 p.m.
Virtual Hearing

(Agenda updated as of 10/28/22, 11:52 a.m.)

Business Tax Appeals Hearing

R. Perrillo, 19024329

K. Whiteman, 19024331

Panel Lead:

Joshua Aldrich

Panel Members:

Keith Long

Joshua Lambert

Appearing for Taxpayer:

R. Perrillo, Taxpayer

K. Whiteman, Taxpayer

Appearing for Department of
Tax and Fee Administration:

Sunny Paley, Tax Counsel

Stephen Smith, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether appellants are liable for use tax on the purchase and use of the imported items; whether any adjustment is warranted to the determined sales prices of the tangible personal property at issue; whether appellants are entitled to relief based upon reasonable reliance on erroneous written advice from CDTFA; whether relief of interest is warranted; and specifically, only in appeal of R. Perrillo, whether there is reasonable case to relieve the failure-to-file penalty and whether relief of the collection cost recovery fee 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.