



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, November 8, 2022, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 11/03/22, 1:37 p.m.)

Business Tax Appeals Hearings

YNL Enterprises, Inc., 18053170

Panel Lead:

Andrew Kwee

Panel Members:

Daniel Cho

Keith Long

Appearing for Taxpayer:

Marc Brandeis, Representative

Appearing for Department of

Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether appellant established a basis for any adjustments to the measure of unreported taxable sales, excluding online sales, as determined by CDTFA; whether appellant made nontaxable sales for resale to Grubhub and Eat24; and, if OTA finds in favor of CDTFA for issue #2, whether appellant established a basis for adjustment to the measure of unreported taxable online food sales.

A-1 Portables, Inc., 19095258

Panel Lead:

Andrew Kwee

Panel Members:

Joshua Aldrich

Keith Long

Appearing for Taxpayer:

D. Bishop, Witness

Joseph Wilson, Attorney

Richard Stack, Attorney

Appearing for Department of

Tax and Fee Administration:

Sunny Paley, Tax Counsel

Stephen Smith, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether appellant established a basis for deducting all or any portion of the invoiced charges that it billed customers in connection with the lease of portable chemical toilet; and, whether appellant established a basis for relief of taxes, interest, and penalties pursuant to Revenue and Taxation Code (R&TC) section 6596.



State of California
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1:00 p.m. Session

R. Farrell, 18083583

Panel Lead: _____ Keith Long

Panel Members: _____ Andrew Kwee

_____ Sheriene Ridenour

Appearing for Taxpayer: _____ B. Farrell, Witness

_____ Ashley Farrell Pickett, Attorney

Appearing for Department of

Tax and Fee Administration: _____ Scott Claremon, Tax Counsel

_____ Jason Parker, Hearing Representative

_____ Pamela Bergin, Hearing Representative

~~Issues: Whether appellant is personally responsible for the unpaid liabilities of the corporation; whether the fraud penalty was properly imposed; and, whether appellant has standing to contest the fraud penalty.~~

The following case was removed from this agenda:

K. Christian, 18011923

Taxpayer requested a postponement.

R. Farrell, 18083583

Taxpayer 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.