



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, December 13, 2022, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 12/09/22, 2:11 p.m.)

Business Tax Appeals Hearings

MS Foods, LLC, 21129372

Panel Lead: _____ Andrew Kwee

Panel Members: _____ Eddy Lam

_____ Daniel Cho

Appearing for Taxpayer: _____ Mahmood Saifie, Representative

Appearing for Department of

Tax and Fee Administration: _____ Randy Suazo, Hearing Representative

_____ Gary Huxsoll, Tax Counsel

_____ Jason Parker, Hearing Representative

Issues: Whether appellant established a basis for any adjustments to the measure of unreported taxable sales; whether appellant was negligent; and, whether respondent properly imposed a 40-percent penalty pursuant to Revenue and Taxation Code section 6597, and if so, whether appellant has established that relief of the 40-percent penalty is warranted.

1:00 p.m. session

Platinum Equity Partners, Inc., 18124089

Panel Lead: _____ Natasha Ralston

Panel Members: _____ Andrew Wong

_____ Teresa Stanley

Appearing for Taxpayer: _____ Steven Mather, Attorney

_____ H. Hojati, Witness

Appearing for Department of

Tax and Fee Administration: _____ Ravinder Sharma, Hearing Representative

_____ Christopher Brooks, Tax Counsel

_____ Jason Parker, Hearing Representative

Issues: Whether the reaudit represents a new determination that was barred by the statute of limitations; whether further adjustments are warranted to the audited



State of California Office of Tax Appeals

understatement of reported taxable sales; whether an adjustment is warranted for bad debts; whether additional relief of interest is warranted; and, negligence.

The following cases were removed from this agenda:

Q. Zheng, 18114030	Taxpayer requested a postponement.
McDini's Restaurant Corporation, 20086535	CDTFA requested deferral of this case.
Green Lease, Inc., 18011937, 18011938 and 18083581	Taxpayer requested a postponement.
MS Foods, LLC, 21129372	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.