



Agenda

Office of Tax Appeals Hearings
Thursday, December 15, 2022, 9:30 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 12/01/22, 4:56 p.m.)

Business Tax Appeals Hearings

S. Bahrami and N. Bahrami, 21027296

Panel Lead: Suzanne Brown
Panel Members: Natasha Ralston
John Johnson
N. Bahrami

Appearing for Taxpayer:

Appearing for Department of
Tax and Fee Administration:

Mari Guzman, Tax Counsel
Cary Huxsoll, Tax Counsel
Jason Parker, Hearing Representative

Issues: Whether adjustments are warranted to the measure of unreported taxable sales for January 1, 2014, through December 31, 2016 (liability period); whether appellant should be relieved of the liability based on reasonable reliance on erroneous advice from CDTFA; and, whether CDTFA correctly imposed the negligence penalty.

1:00 p.m. session

Cities of Fillmore, Los Angeles, Ontario, Palm Springs, San Diego, San Jose, and
County of Sacramento, 18011887

Panel Lead: Sheriene Ridenour
Panel Members: Andrew Wong
Suzanne Brown

Appearing for Appellant:

Appearing for Petitioners:

Michael Cataldo, Attorney
Janis Varney, Representative
Mikki Sullivan, Attorney

Appearing for Department of
Tax and Fee Administration:

Chad Bacchus, Tax Counsel
Scott Claremon, Tax Counsel
Cathy Stocker, Hearing Representative



**State of California
Office of Tax Appeals**

Issues: Whether the reallocation of tax is barred under the equitable doctrine of laches and whether the disputed amount of local tax allocated as sales tax directly to appellant should be reallocated.

The following case was removed from this agenda:

Golden Bear & Legacy, LLC, 22019439 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.