



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Thursday, January 19, 2023, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 01/11/23, 2:34 p.m.)

Business Tax Appeals Hearings

Starbuzz International, Inc. and Starbuzz Tobacco, Inc. (Rehearing), 21098578

Panel Lead: Daniel Cho

Panel Members: Natasha Ralston

Andrea Long

Appearing for Taxpayer: Mardiros Dakessian, Attorney
Michael Penza, Attorney

Appearing for Department of
Tax and Fee Administration: Courtney Daniels, Tax Counsel
Stephen Smith, Tax Counsel
Damian Armitage, Hearing Representative

Issues: Whether there were grounds for granting the petition for rehearing in this appeal under the Office of Tax Appeals (OTA) rule 30604, and whether appellants' shisha distributions for the claim period are subject to the tobacco products excise tax.

1:00 p.m. Session

Newport Jewelers By Gabe Arik Corp (Rehearing), 19044686

Panel Lead: Andrew Kwee

Panel Members: Andrew Wong

Suzanne Brown

Appearing for Taxpayer: Steven Mather, Attorney
D. Arik, Representative

Appearing for Department of
Tax and Fee Administration: Randy Suazo, Hearing Representative
Chad Bacchus, Tax Counsel
Jason Parker, Hearing Representative

Issues: Whether appellant established that an adjustment is warranted due to errors with CDTFA's audit; whether an adjustment is warranted to the measure of audited unreported taxable sales; whether an adjustment is warranted to the measure of disallowed claimed nontaxable and exempt sales; whether there is a basis for relief of the finality penalty; and, whether the refund claims were timely.



State of California Office of Tax Appeals

The following cases were removed from this agenda:

Q. Ngo, 20025882	Taxpayer did not respond to the hearing notice.
Shervin Enterprises, Inc., 20086474	Taxpayer requested a postponement.
D. Sinai, 19034454	Taxpayer did not respond to the hearing notice.

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.