



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Thursday, January 26, 2023, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 01/11/23, 3:35 p.m.)

Business Tax Appeals Hearings

B. Pool, 21129326

Panel Lead:

Andrew Wong

Panel Members:

Joshua Aldrich

Mike Le

Appearing for Taxpayer:

Carlos Meza, Attorney

Appearing for Department of

Tax and Fee Administration:

Courtney Daniels, Tax Counsel

Chad Bacchus, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether appellant's storage, use, or other consumption of a vessel in California is subject to tax.

1:00 p.m. Session

P. Colambaarachchi, 21017152

Panel Lead:

Mike Le

Panel Members:

Andrew Kwee

Teresa Stanley

Appearing for Taxpayer:

Gihan Weerasekera, Representative

Appearing for Department of

Tax and Fee Administration:

Randy Suazo, Hearing Representative

Kevin Smith, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether adjustments to respondent's computation of taxable sales are warranted based on sales for resale and cash-back transactions; and, whether appellant is responsible for remitting sales tax when she did not charge and collect sales tax.



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The following cases were removed from this agenda:

D. Sawle, 21078277	OTA postponed this case.
A. Eshaghian, 21037463	OTA postponed this case.
Dash and A Handful, Inc., 20127043	Taxpayer waived hearing.

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.