



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Tuesday, August 16, 2022, 9:00 a.m.  
12900 Park Plaza Dr.  
Suite 300  
Cerritos, CA 90703

(Agenda updated as of 01/11/23, 1:30 p.m.)

**Business Tax Appeals Hearings**

Ajay Beri Corporation, 19095230

Beri Restaurants Group, Inc. 19095231

Beri Foods Group Inc., 19095244

Panel Lead: \_\_\_\_\_ Daniel Cho

Panel Members: \_\_\_\_\_ Michael Geary

\_\_\_\_\_ Andrew Kwee

Appearing for Taxpayers: \_\_\_\_\_ David Dunlap Jones, Attorney

Appearing for Department of

Tax and Fee Administration: \_\_\_\_\_ Sunny Paley, Tax Counsel

\_\_\_\_\_ Stephen Smith, Tax Counsel

\_\_\_\_\_ Kim Wilson, Hearing Representative

~~Issues: Whether respondent has established that any part of the deficiency determination is due to fraud or an intent to evade the Sales and Use Tax Law by clear and convincing evidence for the applicable liability periods, whether any adjustments are warranted to the determined measure of tax; whether appellant's restitution payments precluded respondent from issuing the Notices of Determination in this appeal; and, whether appellant is entitled to relief of the amnesty penalties.~~



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**1:00 p.m. Session**

B&L Diners, Inc., 19105325

Delco Enterprises, Inc., 19075095

Panel Lead: \_\_\_\_\_ Daniel Cho

Panel Members: \_\_\_\_\_ Michael Geary

\_\_\_\_\_ Andrew Kwee

Appearing for Taxpayers: \_\_\_\_\_ David Dunlap Jones, Attorney

Appearing for Department of

Tax and Fee Administration: \_\_\_\_\_ Sunny Paley, Tax Counsel

\_\_\_\_\_ Stephen Smith, Tax Counsel

\_\_\_\_\_ Kim Wilson, Hearing Representative

~~Issues: Whether respondent has established that any part of the deficiency determination is due to fraud or an intent to evade the Sales and Use Tax Law by clear and convincing evidence for the applicable liability periods; whether any adjustments are warranted to the determined measure of tax; and, whether appellant's restitution payments precluded respondent from issuing the Notices of Determination in this appeal.~~

Beri Development LLC, 19075086

Beri Ventures, LLC, 19075088

Beri Enterprises, LLC, 19075089

Reliance Restaurants, LLC, 19075104

Panel Lead: \_\_\_\_\_ Daniel Cho

Panel Members: \_\_\_\_\_ Michael Geary

\_\_\_\_\_ Andrew Kwee

Appearing for Taxpayers: \_\_\_\_\_ David Dunlap Jones, Attorney

Appearing for Department of

Tax and Fee Administration: \_\_\_\_\_ Sunny Paley, Tax Counsel

\_\_\_\_\_ Stephen Smith, Tax Counsel

\_\_\_\_\_ Kim Wilson, Hearing Representative

~~Issues: Whether respondent has established that any part of the deficiency determination is due to fraud or an intent to evade the Sales and Use Tax Law by clear and convincing evidence for the applicable liability period; whether any adjustments are warranted to the determined measure of tax; and, whether appellant's restitution payments precluded respondent from issuing the Notice of Determination in this appeal.~~



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The following cases were removed from this agenda:

Ajay Beri Corporation, 19095230                      Taxpayer requested a postponement.  
Beri Restaurants Group, Inc. 19095231  
Beri Foods Group Inc., 19095244

B&L Diners, Inc., 19105325                      Taxpayer requested a postponement.  
Delco Enterprises, Inc., 19075095

Beri Development LLC, 19075086                      Taxpayer requested a postponement.  
Beri Ventures, LLC, 19075088  
Beri Enterprises, LLC., 19075089  
Reliance Restaurants, LLC, 19075104

The hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email [Nia.Vaughan@ota.ca.gov](mailto: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.