



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 Che
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

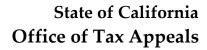
Issues: Whether respondent has established that any part of the deficiency determination is due to fraud or an intent to evade the Sales and Use Tax Law by clear and convincing evidence for the applicable liability periods, whether any adjustments are warranted to the determined measure of tax; whether 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.

Web: ota.ca.gov

Mail: P.O. Box 989880 West Sacramento, CA 95798-9880

Phone: (916) 492-2635

Location: 400 R Street Sacramento, CA 95811 Fax: (916) 492-2089





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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State of California Office of Tax Appeals

The following cases were removed from this agenda:

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

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

Beri Development LLC, 19075086 Beri Ventures, LLC, 19075088 Beri Enterprises, LLC, 19075089 Reliance Restaurants, LLC, 19075104 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.

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