



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Thursday, February 16, 2023, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 02/07/23, 11:05 a.m.)

Business Tax Appeals Hearings

J. Padilla, 21037383

Panel Lead:

Joshua Aldrich

Panel Members:

Michael Geary

Andrew Kwee

Appearing for Taxpayer:

David Pidal, Representative

Appearing for Department of

Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether further adjustments are warranted to the determined measure of tax and whether appellant was negligent.

Liquor Locker, Inc., 20046132

Panel Lead:

Joshua Aldrich

Panel Members:

Michael Geary

Lauren Katagihara

Appearing for Taxpayer:

Marc Bral, Representative

Maria Cristobal, Representative

Appearing for Department of

Tax and Fee Administration:

Randy Suazo, Hearing Representative

Christopher Brooks, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether appellant has shown that adjustments are warranted to the audited taxable measure.



State of California
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1:00 p.m. Session

Directv, Inc., 20096628

Panel Lead:

Panel Members:

Michael Geary

Joshua Aldrich

Ovsep Akopchikyan

Appearing for Taxpayer:

Wade Downey, Representative

Steve Bixler, Representative

Appearing for Department of
Tax and Fee Administration:

Jarrett Noble, Tax Counsel

Scott Claremon, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether respondent incorrectly offset time-barred district taxes for the period July 1, 2006, through December 31, 2011; whether appellant is entitled to credit interest on the refund granted for the period January 1, 2006, through December 31, 2011; and, whether appellant is entitled to credit interest on the refund granted for the fourth quarter of 2011.

~~K. Christian, 18011923, 18011924~~

~~Panel Lead:~~

~~Joshua Lambert~~

~~Panel Members:~~

~~Andrew Kwee~~

~~Joshua Aldrich~~

~~Appearing for Taxpayer:~~

~~K. Christian, Taxpayer~~

~~Laura Buckley, Attorney~~

~~Appearing for Department of~~

~~Tax and Fee Administration:~~

~~Joseph Boniwell, Tax Counsel~~

~~Scott Claremon, Tax Counsel~~

~~Jason Parker, Hearing Representative~~

~~Issues: Whether appellant is personally liable under R&TC section 6829 for the unpaid tax liabilities of Ecocrete Building Systems, Inc. for the liability period of April 1, 2002, through September 30, 2002; and, whether CDTFE properly conditioned relief of the amnesty interest penalty upon payment of the taxes within 30 days of the notice of redetermination or entering into an installment payment plan within 30 days of the notice of redetermination.~~



State of California Office of Tax Appeals

The following cases were removed from this agenda:

Specialized Orthopedic Solutions, Inc., 18042986
K. Christian, 18011923, 18011924

Taxpayer requested a postponement.
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.