

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

David Pidal, Representative Appearing for Taxpayer:

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

Marc Bral, Representative Appearing for Taxpayer:

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

Web: ota.ca.gov

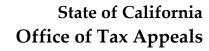
taxable measure.

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

Directv, Inc., 20096628

Panel Lead: Michael Geary
Panel Members: 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:

Panel Members:

Andrew Kwee

Joshua Aldrich

Appearing for Taxpayer:

K. Christian, Taxpayer

Laura Buckley, Attorney

Appearing for Department of

Tax and Fee Administration:

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 CDTFA properly conditioned relief of the amnesty interest penalty upon payment of the taxes within 30 days of the notice of redetermination.

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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.

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