



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Wednesday, March 15, 2023, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 03/07/23, 9:54 a.m.)

Business Tax Appeals Hearings

A. Ventura, 20086475

Panel Lead:

Andrew Wong

Panel Members:

Lauren Katagihara

Joshua Aldrich

Appearing for Taxpayer:

Raul Carrega, Representative

Appearing for Department of

Tax and Fee Administration:

Randy Suazo, Hearing Representative

Cary Huxsoll, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether the amount of unreported taxable sales should be reduced and whether appellant was negligent.

1:00 p.m. session

MS Foods, LLC, 21129372

Panel Lead:

Andrew Kwee

Panel Members:

Eddy Lam

Andrew Wong

Appearing for Taxpayer:

Mahmood Saifie, Representative

Appearing for Department of

Tax and Fee Administration:

Randy Suazo, Hearing Representative

Christopher Brooks, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether appellant established a basis for any adjustments to the measure of unreported taxable sales; whether appellant was negligent; and, whether respondent properly imposed a 40-percent penalty pursuant to Revenue and Taxation Code section 6597, and if so, whether appellant has established that relief of the 40-percent penalty is warranted.



State of California Office of Tax Appeals

Peter Marco, LLC, 20086569

Panel Lead: _____ Keith Long

Panel Members: _____ Teresa Stanley

_____ Joshua Aldrich

Appearing for Taxpayer: _____ Michael Shaff, Attorney

Appearing for Department of

Tax and Fee Administration: _____ Jarret Noble, Tax Counsel

_____ Cary Huxsoll, Tax Counsel

_____ Jason Parker, Hearing Representative

~~Issue: Whether adjustments are warranted to the measure of disallowed claimed nontaxable sales in interstate commerce.~~

The following cases were removed from this agenda:

Peter Marco, LLC, 20086569

CDTFA requested a postponement.

DSD Sweiss, Inc., 20127067

Taxpayer waived hearing.

Ojogho American Enterprises, Inc., 18124124
and 18042588

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.