

STATE OF CALIFORNIA

OTA NO.: 21078259

CERTIFIED COPY

TRANSCRIPT OF PROCEEDINGS

Cerritos, California

Wednesday, February 15, 2023

Reported by:

MARIE C. SANCHEZ
CSR No. 13809

Job No. :
40541 OTA(B)

BEFORE THE OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

IN THE MATTER OF THE APPEAL OF:)
T. LE,) OTA NO.: 21078259
Appellant.)
)

TRANSCRIPT OF PROCEEDINGS, taken at
12900 Park Plaza Drive, Suite 300, Cerritos,
California, commencing at 1:42 p.m. and
concluding at 2:52 p.m. on Wednesday,
February 15, 2023, reported by MARIE SANCHEZ,
CSR No. 13809, a Certified Shorthand Reporter
in and for the State of California.

1 APPEARANCES:

2
3 Panel Lead: ALJ ANDREW WONG

4 Panel Members: ALJ ANDREW KWEE
5 ALJ KEITH LONG

6
7 For the Appellant: MR. AND MRS. T. LE
PRO PER

8
9 For the Respondent: STATE OF CALIFORNIA
DEPARTMENT OF TAX AND
10 FEE ADMINISTRATION

11 RANDY SUAZO
JASON PARKER
12 CHRISTOPHER BROOKS

13 The Interpreter: DONALD PHAN
14
15
16
17
18
19
20
21
22
23
24
25

I N D E X

E X H I B I T S

(Appellants' Exhibits 1-22 were received at page 8)

(Department's Exhibits A through D and H were received at page 9)

P R E S E N T A T I O N

PAGE

By Appellant

9

By Mr. Suazo

17

C L O S I N G S T A T E M E N T

PAGE

By Appellant

24

1 CERRITOS, CALIFORNIA, WEDNESDAY, FEBRUARY 15, 2023

2 1:42 P.M.

3
4
5 JUDGE WONG: All right. We are now going on the record.
6 The first thing I will do is swear in our interpreter.

7 Mr. Interpreter, could you please identify
8 yourself?

9 THE INTERPRETER: Yes. My name name is Donald Phan. I'm
10 the Vietnamese interpreter.

11 JUDGE WONG: And are you certified to interpret from
12 English to Vietnamese and Vietnamese to English?

13 THE INTERPRETER: Yes, I am.

14 JUDGE WONG: Okay. Please raise your right hand.

15
16 DONALD PHAN,
17 was first duly sworn to interpret the English language to the
18 Vietnamese language and the Vietnamese language to the
19 English language to the best of his ability.

20 THE INTERPRETER: Yes, I do.

21
22 JUDGE WONG: Could you --

23 THE INTERPRETER: Yes, I do.

24 THE COURT: Thank you. Okay. Mr. Phan, feel free to
25 interrupt these proceeding to ask for clarification if

1 needed.

2 THE INTERPRETER: Okay.

3 JUDGE WONG: All right. We are opening the record in
4 the appeal of Le before the Office of Tax Appeals. This is
5 OTA Case Number 21078259. Today is Wednesday,
6 February 15th, 2023, and the time is 1:00 -- 1:42 p.m.

7 We are holding this hearing in person in
8 Cerritos, California. I am Lead Administrative Law Judge
9 Andrew Wong. To my left is Judge Keith Long, and to my right
10 is Judge Andrew Kwee. We are the Panel hearing and deciding
11 this case. Individuals representing the Appellant please
12 identify yourselves.

13 MR. LE: My name is T. Le.

14 MS. LE: And I'm the wife to T. Le.

15 THE REPORTER: I'm sorry. I didn't understand her.

16 JUDGE WONG: Could you repeat that please?

17 MS. LE: I'm the wife to T. Le. I am so sorry. I have
18 been very ill lately.

19 JUDGE WONG: Thank you. And the individuals
20 representing the Respondent, Tax Agency California Department
21 of Tax and Fee Administration or CDTFA, please identify
22 yourselves.

23 MR. SUAZO: Randy Suazo, Hearing Representative of CDTFA.

24 MR. PARKER: Jason Parker, Chief of Headquarters
25 Operations Bureau with CDTFA.

1 MR. BROOKS: Christopher Brooks, Tax Counsel for
2 CDTFA.

3 JUDGE WONG: Thank you. Judge Kwee is substituting in
4 for Judge Daniel Cho on this panel. Mr. and Mrs. Le, do you
5 object to the substitution?

6 THE APPELLANT: No.

7 JUDGE WONG: No objection. Thank you. CDTFA, do you
8 object to the substitution?

9 MR. SUAZO: No objection.

10 JUDGE WONG: Thank you. We are considering two issues
11 today. The first issue is whether adjustments to the amount
12 of disallowed claimed exempt sales of food are warranted.

13 The second issue is whether adjustments to the
14 amount of unreported taxable sales are warranted. Is that a
15 correct statement of the issues, Mr. and Mrs. Le?

16 THE APPELLANT: Yes.

17 JUDGE WONG: CDTFA, is that a correct statement of the
18 issue?

19 MR. SUAZO: Yes, it is.

20 JUDGE WONG: Thank you. All right. Let us talk about
21 exhibits. Appellant has identified and submitted proposed
22 Exhibits 1 through 21 as evidence.

23 THE APPELLANT: They have submit evidences or exhibits
24 but they --

25 JUDGE WONG: Oh, I'm not done. Sorry.

1 THE INTERPRETER: Oh, I'm sorry. I'm just -- can I ask
2 for clarification? They don't know how many --

3 JUDGE WONG: Well, Mr. and Mrs. Le have submitted
4 proposed Exhibits 1 through 21, and today they submitted four
5 additional new exhibits, proposing exhibits, I guess,
6 total -- total exhibits of 25 exhibits.

7 CDTFA objected to three of the new exhibits on the
8 grounds of timeliness and relevance, and the Panel is not
9 allowing three of the four newly submitted exhibits as
10 evidence. So we will be admitting Appellants' Exhibits 1
11 through 22 with Exhibit 22 being the photos of the business
12 at issue.

13 (Appellants' Exhibits 1-22 were received
14 in evidence by the Administrative Law Judge.)

15 JUDGE WONG: Okay. CDTFA has identified and submitted
16 proposed Exhibits A through H as evidence. Appellants, did
17 you have any objections to those? Oh, I'm sorry. Appellant
18 did have an objection to -- let me double check -- proposed
19 Exhibits E, F and G.

20 THE INTERPRETER: (Nods head)

21 JUDGE WONG: And so we are going to hold the record open
22 to allow Appellants to identify which photographs are --
23 depict the business under -- when it was not on -- when they
24 were not owners. So we'll just -- we will be admitting
25 proposed Exhibits A through D as well as H, and then we'll

1 hold the record for Appellants' objections -- sorry. We'll
2 hold the record open as to "E, F," and "G." Okay.

3 (Department's Exhibits A through D and H were
4 received in evidence by the Administrative Law Judge.)

5 JUDGE WONG: Appellant has no witnesses; is that correct?

6 THE APPELLANT: Yes, that's correct.

7 JUDGE WONG: Okay. And then CDTFA has no witnesses.

8 MR. SUAZO: That is correct.

9 JUDGE WONG: Okay. We also clarify as to CDTFA's
10 Exhibits E through F. These constitute -- okay. Never mind.
11 Strike what I just said.

12 We've covered witnesses. And now we are going to
13 turn to Mr. and Mrs. Le for your presentation. You have 50
14 minutes, 5, 0. Please proceed.

15
16 PRESENTATION

17 THE APPELLANT: When I took over the business, we have
18 done some remodeling. They also tried to find four new
19 restaurant, but they would buy the raw chicken from them.
20 And in 2017 the price for the chicken increase so the
21 restaurant stopped buying from us. Oh, they did not stop
22 buying, but they just buy less.

23 So at that time we selling restaurant supplies as
24 well as instant food, like, Ramen Noodle. They also want to
25 sell hot food but at that time In-N-Out was open near them so

1 nobody buy their hot food anymore. So they -- they tried to
2 keep the business afloat but they're unable to, so in 2019
3 they sold the business. The wife adds that in 2015 when they
4 take the business they sold a lot of raw meat, chicken, and
5 all the meat for the apartment complex nearby.

6 The previous owner at that location already have
7 some hot food -- selling some hot food, so they want to
8 experiment and try that as well to see if that would be the
9 way to go. So they -- they said that they set up some table
10 and chairs in the store not to sell hot food but for the
11 customer who come in and buy the meat, that their children
12 can -- can sit there and sit and wait there.

13 Okay. So when the customer come in and buy the
14 whole chicken, they would cut it up and so it take time. So
15 the table it's just for them to sit and wait for the order,
16 not for eating.

17 JUDGE WONG: Sorry. Can I interrupt really quick?
18 Mr. and Mrs. Le, sounds like you are making factual
19 statements. Are you -- would you like to testify? Would you
20 like to be sworn in and testify as to these facts or --
21 because if you do are sworn in to testify that these things
22 actually happen, then the gentleman over here, CDTFA, can
23 cross-examine you, but then the Panel could weigh your
24 statements to evaluate -- to make findings of fact based on
25 your statements?

1 THE APPELLANT: Yes

2 JUDGE WONG: So would they like to be sworn in at this
3 time? Okay.

4 THE INTERPRETER: Yes.

5 JUDGE WONG: Okay. Please raise your right hand.

6 MR. AND MRS. T. LE,
7 called as witnesses, and having been first duly sworn by
8 JUDGE WONG, were examined and testified as follows:

9 MR. LE: Yes.

10 MRS. LE: Yes.

11 THE INTERPRETER: Yes.

12 JUDGE WONG: Okay. Please proceed.

13 THE APPELLANT: So the wife said, because of the nature
14 of the store when the customer come in and ask to buy certain
15 pounds they have to cut up the meat to meet that requirement,
16 that pound. And so while they wait these are the table and
17 chair for them to sit and wait.

18 And so at the end of the day, if they have any
19 leftover they then would cook to make hot food for the next
20 day to take care of all these leftover meat that they have if
21 they could not sell it.

22 So it's not a typical butcher's shop. Also, it's
23 not restaurant or hot-food restaurant because depend on
24 whether they can sell the meat or not or whether they have
25 leftover or not that they would treat the leftover to make it

1 out to something that they can sell the next day.

2 The chicken that she sold is certified organic
3 chicken, so if they -- they leave it overnight or left it
4 until the next day, then it's no longer can be deemed as
5 organic. So they have to take care of all the leftover
6 organic chicken on the same day. And so that's the reason
7 why they also have the hot-food restaurant on the side to
8 take care of the leftover, and then that's when they start
9 putting advertisement on Yelp.

10 They have paid for advertisement before. It costs
11 a lot and it didn't give a lot of result, so their children
12 and their friends suggest to put it on Yelp. It's a -- less
13 expensive, for one; and it also draw more attention for the
14 people who frequent on the Yelp review. And so they put up a
15 lot of pictures, one thing to draw more customer through
16 that, and now they are paying for it. They feel sorry that
17 they have put up a lot when in actuality did not sell that
18 much.

19 And in 2017 the Health Department did not like us
20 to have the table and have kind of like a small restaurant
21 inside the supermarket, so they had to take it out. And ever
22 since, the business just declined because no -- no customer
23 come eating and the business itself is slow.

24 So since 2017 the Health Department comes and they
25 said you cannot have both the raw food and the cook hot-food

1 together. So they had to stop, and so their -- their
2 business is -- was getting really slow, cannot sell anything.
3 And so when the business slow, her children asked their
4 friends to put up more pictures on the Yelp review so -- to
5 draw more customer, but it's not -- there's some of the
6 picture people standing outside taking the picture but they
7 did not go in and buy.

8 She claim also some of the picture that CDTFA
9 submitted are empty store, no customer, no one frequent, so
10 it just the picture that they collected from the Yelp, but
11 it -- it show it an empty store, empty restaurant. If I --
12 if we cannot sell, if we cannot make money, how could we pay
13 taxes? We have no income.

14 And if we -- because we don't sell anything we
15 don't collect sales tax, so it's difficult for us or it's --
16 it's not right that we have to pay the taxes.

17 JUDGE WONG: Thank you. Anything else?

18 THE APPELLANT: No.

19 JUDGE WONG: Okay. I'm going to turn it over to CDTFA
20 to see if they have any questions for Mr. and Mrs. Le.

21 MR. SUAZO: No questions.

22 JUDGE WONG: Thank you. We'll turn it over now to my
23 co-panelists to see if they have any questions for
24 Mr. and Mrs. Le, starting with Judge Kwee.

25 JUDGE KWEЕ: Hi. This is Judge Kwee. So if I

1 understand correctly, from the time they acquired the
2 mini-mart until 2017 there was both the cold-food-sale area
3 and a restaurant and then after that it was shut down, the
4 restaurant was shut down.

5 THE APPELLANT: Yes.

6 JUDGE KWEE: Okay. Thank you. I don't have any further
7 questions. Thank you.

8 JUDGE WONG: Thank you. All right. Now I'll turn it
9 over to Judge Long for any questions.

10 JUDGE LONG: When in 2017 did the Health Department shut
11 down the restaurant portion?

12 THE APPELLANT: Well, the -- she wants to clarify that
13 the Health Department did not shut down the hot food there.
14 They just don't want them to have all of the raw meat or eggs
15 or different things on display, so they had to put into a
16 cooler, anybody want to buy it they would bring it out. And
17 also due to the new regulation in 2017 so that's why they
18 decided to stop doing the hot food.

19 MR. LONG: So then to follow up, when did -- when did --

20 THE APPELLANT: She said in the beginning of 2017. She
21 doesn't recall when exactly, but in the beginning of 2017.

22 MR. LONG: Okay. Thank you. Can you maybe -- is there
23 an explanation -- I'm looking at CDTFA's Exhibits E, and is
24 there an explanation then for the conflicting evidence here
25 where there's reviews for sandwiches and other food products

1 for the entirety of 2017 into 2018 as well?

2 THE APPELLANT: She said the customer who buy raw meat
3 did not give any review, only the review for those who eat.
4 But then some of the friends of her children also submitting
5 the picture and review but they did not eat there.

6 MR. LONG: So to clarify, Appellants' position is that
7 these reviews from 2017 are not accurate and that hot food
8 was not served then?

9 THE APPELLANT: Yes, that's their position that the
10 picture that put up on Yelp and the review for the friends of
11 their children they trying to help her to draw more customer,
12 but they said some would eat and give a review. Some would
13 just post a picture, but they have no way of knowing how --
14 which one's which.

15 MR. LONG: Okay. Thank you. No further questions.

16 JUDGE WONG: Sorry. I have a few questions for Mr. and
17 Mrs. Le. So the business started -- well, let me back up.
18 The previous owner had both the hot-food section and also
19 cold -- sold cold foods as well?

20 THE APPELLANT: Yes, that's correct.

21 JUDGE WONG: And you continued that when you took over,
22 looks like, in early 2015; is that right?

23 THE APPELLANT: Yes.

24 JUDGE WONG: And the name of the business at that time
25 was OC Poultry And Rotisserie Market?

1 THE APPELLANT: Yes. That's the old -- the old -- the
2 former owner's name for business.

3 JUDGE WONG: Okay. And the rotisserie was referring to
4 the cooked chicken and the hot foods that he sold?

5 THE APPELLANT: That's correct.

6 JUDGE WONG: Okay. And then, I believe, you changed the
7 name of the business in early 2017 to OC Tasty Chicken And
8 Banhmi. That's spelled, B-A-N-H-M-I.

9 THE APPELLANT: Yes. That's the name they changed in
10 2017. It is because the old one -- the old name is too long
11 and the Health Department also doesn't want them to sell raw
12 meat or products so they take the name for the hot food.

13 JUDGE WONG: Okay. And then Banhmi is, like, a
14 Vietnamese sandwich; is that right?

15 THE APPELLANT: Yes.

16 JUDGE WONG: Were the fillings heated or were they cold
17 or it could depend?

18 THE APPELLANT: Both. Some would sell cold. Some they
19 would heat in microwave.

20 JUDGE WONG: Was the bread toasted at all?

21 THE APPELLANT: It's up to the customer if they wanted
22 toasted or not because they -- they bought the bread. They
23 bought -- they didn't make it. They bought the bread and
24 then they put in the filling and the meat, so depend on if
25 the customer want to heat or toast the bread or not.

1 JUDGE WONG: And then you also sold, I guess, curry and
2 Udon noodles; is that right?

3 THE APPELLANT: So it's up to the sale of the day before
4 if they had any leftover meat then they would make whatever
5 dish for the -- the leftover meat for the next day.

6 JUDGE WONG: Okay. By your estimation, how much hot
7 food did you sell as a percentage of all your sales versus
8 raw meat or eggs?

9 THE APPELLANT: It's not consistent. It go month by
10 month. Some are 30 percent. Some are 35, 40 percent of the
11 total sales. They're not sure because it's not consistent.
12 Every day is different from day-to-day, not just from week to
13 week or month to month.

14 JUDGE WONG: Okay. Thank you. Okay. I'm going to turn
15 it over to CDTFA for their presentation. Mr. and Mrs. Le,
16 after their presentation you'll have an opportunity to rebut
17 and make a closing presentation.

18 Okay. CDTFA, you have 20 minutes plus another 20
19 for interpretation, so 40 minutes total. You may proceed.

20
21 PRESENTATION

22 MR. SUAZO: Appellant was a sole proprietorship and
23 operated a fast-food restaurant in a small mini-market in
24 Anaheim, California.

25 JUDGE WONG: Mr. Suazo, can you pull the mic closer to

1 you? Thank you.

2 MR. SUAZO: The sellers permit commenced in
3 December 2015 and ceased August -- August 2019 as the
4 business was sold. The audit period is from fourth quarter
5 2016 through the close-out period in third quarter -- three
6 quarter 2019. The majority of sales are for hot rotisserie
7 chicken, hot soups, hot sandwiches, and combination meals,
8 Exhibit D, page 44.

9 The restaurant did have seating facilities for
10 customers --

11 THE INTERPRETER: Could you repeat the last statement?

12 MR. SUAZO: The restaurant did have seating facilities
13 for customers to consume food on the premises, Exhibit D,
14 page 54. Appellant meets the 80-80 rule --

15 THE INTERPRETER: Could you repeat that?

16 MR. SUAZO: Appellant meets the 80-80 rule.

17 THE INTERPRETER: Meet?

18 MR. SUAZO: Yes. Has more than 80 percent of gross
19 receipts --

20 THE INTERPRETER: Could you repeat that whole thing
21 again, the 80-80 sentence?

22 MR. SUAZO: Appellant meets the 80-80 rule, has more
23 than 80 percent of gross receipts are from sales of food
24 products and more than 80 percent of the retail sales of food
25 products are taxable by virtue of consumers eating at the

1 facilities provided by the Appellant and/or sales of hot food
2 products. Reported total sales amounted to around 512,000
3 and included a claim deduction for sales of exempt foods of
4 just over 300,000, Exhibit E, page 32.

5 Gross sales and taxable sales were consistent
6 throughout the audit period. Records reviewed were Federal
7 Income Tax Returns for 2016, 2017, and 2018. Bank statements
8 for 2017 and 1099-K reports for 2016 through 2018. No GL --
9 no general ledger, point of sale, or POS system reports, cash
10 register -- cash register tapes, sales receipts or purchase
11 invoices were provided.

12 Comparison of Federal Income Tax Returns for 2016
13 through 2018, to sales and used tax returns showed minor
14 differences, Exhibit D, page 53. Comparison of Federal
15 Income Tax Returns recorded sales to record a cost of goods
16 sold showed inconsistent yearly markups for the audit period
17 with an overall markup of only 137 percent.

18 THE INTERPRETER: 137?

19 MR. SUAZO: Yeah. Exhibit D, page 50. The Department
20 reviewed three similar businesses in the area and computed an
21 overall average markup on those businesses of 188 percent,
22 Exhibit D, page 42. For the Appellant, only 2018's recorded
23 markup of around 184 percent was considered to be acceptable.

24 The 2017 bank deposits were scheduled and
25 disclosed only ten percent of deposit amounts for cash,

1 Exhibit D, page 52. The Appellant has stated that not all
2 cash is deposited into the bank account as they used cash to
3 purchase inventory, Exhibit D, page 30.

4 Due to lack of records, alternative methods were
5 used to determine taxable sales for the Appellants' business.
6 Again, Appellant did not provide detailed daily records or
7 POS downloads to verify reported exempt food deduction taken
8 on the sales used tax returns, as they stated all cash
9 register tapes were thrown away, Exhibit D -- Exhibit D,
10 page 30.

11 As stated earlier, the business was determined to
12 be applicable to the 80-80 rule for restaurant sales. To
13 account for non-taxable sales of exempt food from the small
14 grocery section of the business, the Department determined 10
15 percent of total sales were exempt grocery store food sales.

16 The percentage was based on the type of items sold
17 by the business and the amount of floor space dedicated to
18 such merchandise, Exhibit A, pages 9 and 10, and Exhibit D,
19 pages 29 and 44.

20 This allowed exempt food sales claimed amounted to
21 over \$210,000, Exhibit D, pages 43 through 45. To compute
22 taxable sales, a markup approach was used, Exhibit D,
23 page 42. Recorded cost of goods sold for the Federal Income
24 Tax Returns was adjusted for self-consumption and --

25 THE REPORTER: I'm sorry. "Was adjusted for

1 self-consumption of --"

2 MR. SUAZO: -- of self-consumption and pilferage --

3 THE REPORTER: Pilferage?

4 MR. SUAZO: -- pilferage. The cost of goods sold was
5 lowered an additional 10 percent to account for exempt food
6 sales. The 2018 accepted markup of 184 percent was applied
7 to the cost of goods sold for 2016 and 2017 to determine
8 taxable sales for those periods.

9 Audited taxable sales were compared to reported
10 taxable sales plus the disallowed food sales discussed
11 earlier and differences were noted for the fourth quarter of
12 2016 and all -- all four quarters of 2017, Exhibit D,
13 page 39.

14 Unreported taxable sales based on the market method
15 calculated to just under \$20,000, Exhibit D, page 38. The
16 disallowed food exemption combined with the unreported
17 taxable sales totaled over \$230,000, Exhibit -- oh, sorry --
18 Exhibit D, page 37.

19 Appellant has stated that they did sell large
20 volumes of uncooked meat for resale; however, no sales -- no
21 sale invoices, cash register receipts, or other verifiable
22 documentation has -- has been provided to verify an amount.
23 Appellant has not provided records to support any adjustment
24 to the established liability.

25 Concerning Exhibit G, a quick look of the Yelp

1 website done during their presentation showed that from
2 page 290, row 6, picture Number 4 which has a rooster on it
3 to page 292, row 5, middle picture was for -- was from when
4 the business started in December of 2015 to before the audit
5 period.

6 THE INTERPRETER: Could you repeat the page number?

7 MR. SUAZO: Sure. Exhibit G, page 290, row 6, picture
8 Number 4.

9 THE INTERPRETER: To what page?

10 MR. SUAZO: To page 292, row 5. The middle
11 picture actually starts -- row 5, the middle picture's
12 actually the beginning of the audit period. It is
13 October 6th, 2016, is when it's dated. So from there down is
14 within the audit period.

15 Also, page 295 -- and unfortunately I didn't get
16 the exact picture number because I was in a hurry doing this,
17 but there's some tables and chairs that you see or -- I think
18 it's the bottom one that is uploaded on July 5th, 2018, which
19 is well after the 2017 time period discussed.

20 Then on page 297, pictures with tables and chairs
21 in them are dated December 29th, 2018. January 12th, 2019.
22 February 7th, 2019. Then on page 298, pictures of tables and
23 chairs again. The -- dated August 5th, 2019.

24 MR. PARKER: Judge Wong, I would just like to add one
25 thing to the presentation.

1 JUDGE WONG: Go ahead, Mr. Parker. Mr. Phan, do you
2 need to translate that?

3 MR. PARKER: So the taxpayer claimed that in early 2017
4 the Health Department made them remove their tables and their
5 sales went down. If you look at Exhibit A, page 32 which is
6 the reported sales for the taxpayer, Exhibit D -- my
7 apologies -- the reported gross sales continued to increase
8 from 2017 through second quarter '19.

9 Also the taxable transactions continued to
10 increase from 11,000 up to almost 22,000 during the same time
11 period.

12 MR. SUAZO: That concludes the Department's
13 presentation.

14 JUDGE WONG: Thank you, CDTFA. I will now turn to my
15 co-panelists for questions for CDTFA. Starting with
16 Judge Kwee.

17 MR. KWEE: I don't have any questions, thank you.

18 JUDGE WONG: Judge Long, do you have any questions?

19 JUDGE LONG: No questions. Thank you.

20 JUDGE WONG: Okay. I was considering asking CDTFA to
21 maybe submit a revised exhibit -- let's see -- Exhibit G
22 because Exhibit G contains a lot of photos from Yelp. I was
23 wondering if CDTFA would be willing to just submit photos
24 submitted during the liability period to make it easier for
25 both parties.

1 We would hold the record open 30 days to allow
2 CDTFA to allow photos only relevant to the liability period
3 and then we would give Appellants 30 days to object.

4 MR. SUAZO: Okay.

5 JUDGE WONG: Okay. Great. All right. All right. Just
6 one second. Oh, I did have a question for CDTFA. Were the
7 photos that you submitted in Exhibit G the photos that the
8 auditor reviewed, or do we know what photos the auditor
9 reviewed?

10 MR. SUAZO: I couldn't get a download of what the
11 auditor had reviewed, so basically this is everything that
12 was on Yelp. I just gave you everything, so this would
13 incorporate everything that was on Yelp which is where
14 they're basing their methodology from.

15 JUDGE WONG: Got it. Okay. I think submitting a
16 revised Exhibit G will narrow down the photos and help us
17 focus on what's relevant. Okay. We will now turn back to
18 Appellant for your rebuttal and closing remarks.

19 So, Mr. and Mrs. Le, now is your chance to provide
20 a closing presentation or address anything that CDTFA stated.

21
22 CLOSING STATEMENT

23 THE APPELLANT: Mrs. Lee said that in 2006 and 2007
24 because they just start the business so they don't know how
25 to manage and to -- so they keep buying things, so the -- the

1 expense, it's more than the income. So the record that you
2 have on the tax return in 2018 is actually when they know how
3 to run the business and file -- or actually made some money.

4 They said it's unfair to compare them with the
5 three other local restaurant because they're not a full
6 restaurant. They are the -- kind of like a supermarket and
7 then have a few table for the customer. It's not a full
8 restaurant. So on the 2018 where they -- I guess the
9 business is good, so they -- that's -- that they -- what they
10 file on the tax, but it's not fair to compare with all the
11 businesses around as well as the tax return on 2016 or 2017.

12 And they -- I guess they filed their own tax, so
13 they don't know how to write all of the -- they said on the
14 2018 they had to write a higher markup because if they -- if
15 they keep losing money they are not qualified for
16 insurance -- health insurance. He has some health issue, so
17 they have to show that they qualify or -- somehow so they can
18 still be qualified for Covered California Insurance.

19 He also claimed that he has an old cash machine
20 that doesn't have a lot of memories, and he said something
21 about 2019 the -- the new -- the new owner that he sold the
22 business want him to get out quickly so they can start their
23 own business.

24 She admit -- she admit that they throw away the
25 receipt, but when she tried to submit the journal you

1 wouldn't accept it.

2 JUDGE WONG: Anything else, Mr. and Mrs. Le?

3 THE APPELLANT: She claim that they make -- they make so
4 little sales so is no point for them to have -- or to get a
5 record of the POS. That's what she -- okay. So they -- they
6 claim they have the old machine and they are waiting for the
7 business -- it's getting better -- so they can upgrade to --
8 the machine with a POS, but the business did not pick up so
9 they continued to use the old machine.

10 They claim at the end of the day he would tell her
11 how much they sold that day and the taxes so she can input it
12 into her Excel Sheet on her computer. That was her journal,
13 journal keeping record. So she bundle all the receipt, but
14 then when they move out for the new business come in they had
15 mistakenly lost them or thrown them away.

16 She blame herself for being stupid, that when the
17 people who want to buy her business they want to buy the
18 business -- oh, somebody else want to buy her machine. She
19 sold them, the old machine that she used instead of keeping
20 it to show to you as exhibit.

21 JUDGE WONG: Anything else?

22 THE APPELLANT: And she said that's why she cannot
23 provide any of the receipt because the machine is gone. She
24 said it's in her journal but they don't accept her methods of
25 recordkeeping.

1 JUDGE WONG: Anything else?

2 THE APPELLANT: No, sir.

3 JUDGE WONG: That was a no. Okay.

4 THE INTERPRETER: Yeah.

5 JUDGE WONG: All right. I will now, for the final time,
6 turn to my co-panelists for any final questions for either
7 party, starting with Judge Kwee.

8 JUDGE KWEE: I don't have any final questions. Thank
9 you.

10 JUDGE WONG: Judge Long, did you have any final
11 questions?

12 JUDGE LONG: No final questions. Thank you.

13 JUDGE WONG: Hang on just a second. Okay. I just want
14 to go over Appellants Exhibit 22 really quick. This is the
15 pictures that Mr. and Mrs. Le submitted. So the first page,
16 that's not during your ownership; is that correct?

17 THE APPELLANT: No.

18 JUDGE WONG: And the second page is not your ownership
19 either; is that right?

20 THE APPELLANT: No, that's theirs.

21 JUDGE WONG: Okay. The second page is theirs.

22 THE APPELLANT: Yes.

23 JUDGE WONG: And then the rest of the pictures -- the
24 rest of the pages are during your ownership; is that right?

25 THE APPELLANT: Yes. Yes.

1 JUDGE WONG: Okay. Thank you. I just wanted to confirm
2 that. And then you had mentioned earlier that 2018 was a
3 good year or not a good year for your business?

4 THE APPELLANT: Yes. That was a good year.

5 JUDGE WONG: Okay. And then you had mentioned something
6 about the markup with respect to qualifying for health
7 insurance for your husband. Could you clarify that point
8 really quick? I did not quite catch that.

9 THE APPELLANT: She says if she write the markup, too
10 much markup, then her total income will be less and they
11 would not be able to continue with the Cover California
12 Insurance and they have to go on Medi-Cal.

13 She said it's not -- it's not about the markup but
14 the amount of food that she had to throw away because again
15 she cannot sell it. So those loss -- if she write too much
16 to offset her income, then they would be on Medi-Cal and not
17 on Covered California.

18 JUDGE WONG: Okay. Thank you. That's all the questions
19 I had. Okay. Just a recap. We're keeping the record open.
20 We are giving CDTFA 30 days to resubmit a revised Exhibit G
21 to provide photos of Appellants' business during their
22 ownership, and then we will give Mr. and Mrs. Le 30 days to
23 respond to that submission. I'll be issuing an order with
24 those deadlines later this week.

25 After that period, the record will close and then

1 the judges will meet and decide the case based on the
2 evidence presented and the testimony taken today. After the
3 record closes, we will send both parties our written decision
4 no later than 100 days from the close of the record.

5 This -- now we're going to conclude this oral
6 hearing. Thank both parties for appearing today. We're
7 going -- the next hearing will start in 15 minutes, and we're
8 going off the record, so we'll be back in -- 3:10. Thank
9 you.

10 (The Hearing concluded at 2:52 p.m.)
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

1 REPORTER'S CERTIFICATION

2
3 I, the undersigned, a Certified Shorthand
4 Reporter of the State of California, do hereby certify:

5 That the foregoing proceedings were taken before
6 me at the time and place herein set forth; that any
7 witnesses in the foregoing proceedings, prior to
8 testifying, were duly sworn; that a record of the
9 proceedings was made by me using machine shorthand, which
10 was thereafter transcribed under my direction; that the
11 foregoing transcript is a true record of the testimony
12 given.

13 Further, that if the foregoing pertains to the
14 original transcript of a deposition in a federal case --
15 before completion of the proceedings, review of the
16 transcript [] was [] was not requested.

17 I further certify I am neither financially
18 interested in the action nor a relative or employee of any
19 attorney or party to this action.

20 IN WITNESS WHEREOF, I have this date subscribed my
21 name.

22 Dated: MARCH 6, 2023

23 Marie C. Sanchez
24 Marie C. Sanchez, CSR No. 13809
25 Certified Shorthand Reporter
For The State Of California

<hr/>	21 15:1,7 16:7,10 19:7,8,24 21:7,12 22:19 23:3,8	40 17:10,19	accepted 21:6
\$		42 19:22 20:23	account 20:2,13 21:5
<hr/>		43 20:21	accurate 15:7
\$20,000 21:15	2018 15:1 19:7,8, 13 21:6 22:18,21	44 18:8 20:19	acquired 14:1
\$210,000 20:21	2018's 19:22	45 20:21	actuality 12:17
\$230,000 21:17	2019 10:2 18:3,6 22:21,22,23	<hr/>	add 22:24
<hr/>		5	additional 8:5 21:5
0		<hr/>	adds 10:3
0 9:14	2023 2:19 5:1 6:6	5 9:14 22:3,10,11	adjusted 20:24, 25
<hr/>	21 7:22 8:4	50 9:13 19:19	adjustment 21:23
1	21078259 2:6 6:5	512,000 19:2	adjustments 7:11,13
<hr/>		52 20:1	Administration 3:9 6:21
1 7:22 8:4,10	22 8:11	53 19:14	Administrative 6:8 8:14 9:4
1-22 4:5 8:13	22,000 23:10	54 18:14	admitting 8:10,24
10 20:14,18 21:5	24 4:21	5th 22:18,23	advertisement 12:9,10
1099-K 19:8	25 8:6	<hr/>	afloat 10:2
11,000 23:10	29 20:19	6	Agency 6:20
12900 2:16	290 22:2,7	<hr/>	ahead 23:1
12th 22:21	292 22:3,10	6 22:2,7	ALJ 3:3,4,5
137 19:17,18	295 22:15	6th 22:13	allowed 20:20
13809 2:20	297 22:20	<hr/>	allowing 8:9
15 2:19 5:1	298 22:22	7	alternative 20:4
15th 6:6	29th 22:21	<hr/>	amount 7:11,14 20:17 21:22
17 4:14	2:52 2:18	7th 22:22	amounted 19:2 20:20
184 19:23 21:6	<hr/>	<hr/>	amounts 19:25
188 19:21	3	8	Anaheim 17:24
19 23:8	<hr/>	<hr/>	and/or 19:1
1:00 6:6	30 17:10 20:3,10	8 4:5	Andrew 3:3,4 6:9, 10
1:42 2:17 5:2 6:6	300 2:16	80 18:18,23,24	
<hr/>	300,000 19:4	80-80 18:14,16,21, 22 20:12	
2	32 19:4 23:5	<hr/>	
<hr/>	35 17:10	9	
20 17:18	37 21:18	<hr/>	
2015 10:3 15:22 18:3 22:4	38 21:15	9 4:6,13 20:18	
2016 18:5 19:7,8, 12 21:7,12 22:13	39 21:13	<hr/>	
2017 9:20 12:19, 24 14:2,10,17,20,	<hr/>	A	
	4	<hr/>	
	4 22:2,8	ability 5:19	
		acceptable 19:23	

anymore 10:1
apartment 10:5
apologies 23:7
appeal 2:5 6:4
Appeals 2:1 6:4
APPEARANCES
3:1
Appellant 2:7 3:6
4:13,21 6:11 7:6,
16,21,23 8:17 9:5,
6,17 11:1,13
13:18 14:5,12,20
15:2,9,20,23 16:1,
5,9,15,18,21 17:3,
9,22 18:14,16,22
19:1,22 20:1,6
21:19,23
Appellants 8:16,
22
appellants' 4:5
8:10,13 9:1 15:6
20:5
applicable 20:12
applied 21:6
approach 20:22
area 14:2 19:20
attention 12:13
audit 18:4 19:6,16
22:4,12,14
Audited 21:9
August 18:3
22:23
average 19:21

B

B-A-N-H-M-I 16:8
back 15:17
Banhmi 16:8,13
bank 19:7,24 20:2
based 10:24

20:16 21:14
beginning 14:20,
21 22:12
bottom 22:18
bought 16:22,23
bread 16:20,22,
23,25
bring 14:16
Brooks 3:11 7:1
Bureau 6:25
business 8:11,23
9:17 10:2,3,4
12:22,23 13:2,3
15:17,24 16:2,7
18:4 20:5,11,14,
17 22:4
businesses
19:20,21
butcher's 11:22
buy 9:19,22 10:1,
11,13 11:14 13:7
14:16 15:2
buying 9:21,22

C

calculated 21:15
California 2:2,17,
21 3:8 5:1 6:8,20
17:24
called 11:7
care 11:20 12:5,8
case 6:5,11
cash 19:9,10,25
20:2,8 21:21
CDTFA 6:21,23,
25 7:2,7,17 8:7,15
9:7 10:22 13:8,19
17:15,18 23:14,
15,20,23
CDTFA's 9:9
14:23

ceased 18:3
Cerritos 2:16 5:1
6:8
certified 2:20
5:11 12:2
chair 11:17
chairs 10:10
22:17,20,23
changed 16:6,9
check 8:18
chicken 9:19,20
10:4,14 12:2,3,6
16:4,7 18:7
Chief 6:24
children 10:11
12:11 13:3 15:4,
11
Cho 7:4
Christopher 3:11
7:1
claim 13:8 19:3
claimed 7:12
20:20 23:3
clarification 5:25
8:2
clarify 9:9 14:12
15:6
close-out 18:5
closer 17:25
closing 4:18
17:17
co-panelists
13:23 23:15
cold 15:19 16:16,
18
cold-food-sale
14:2
collect 13:15
collected 13:10
combination
18:7

combined 21:16
commenced
18:2
commencing
2:17
compared 21:9
Comparison
19:12,14
complex 10:5
compute 20:21
computed 19:20
concludes 23:12
concluding 2:18
conflicting 14:24
considered
19:23
consistent 17:9,
11 19:5
constitute 9:10
consume 18:13
consumers
18:25
continued 15:21
23:7,9
cook 11:19 12:25
cooked 16:4
cooler 14:16
correct 7:15,17
9:5,6,8 15:20 16:5
correctly 14:1
cost 19:15 20:23
21:4,7
costs 12:10
Counsel 7:1
COURT 5:24
covered 9:12
cross-examine
10:23

CSR 2:20

curry 17:1

customer 10:11,
13 11:14 12:15,22
13:5,9 15:2,11
16:21,25

customers 18:10,
13

cut 10:14 11:15

D

daily 20:6

Daniel 7:4

dated 22:13,21,23

day 11:18,20 12:1,
4,6 17:3,5,12

day-to-day 17:12

December 18:3
22:4,21

decided 14:18

deciding 6:10

declined 12:22

dedicated 20:17

deduction 19:3
20:7

deemed 12:4

Department 3:9
6:20 12:19,24
14:10,13 16:11
19:19 20:14 23:4

department's 4:6
9:3 23:12

depend 11:23
16:17,24

depict 8:23

deposit 19:25

deposited 20:2

deposits 19:24

detailed 20:6

determine 20:5
21:7

determined
20:11,14

differences
19:14 21:11

difficult 13:15

disallowed 7:12
21:10,16

disclosed 19:25

discussed 21:10
22:19

dish 17:5

display 14:15

documentation
21:22

Donald 3:13 5:9,
16

double 8:18

downloads 20:7

draw 12:13,15
13:5 15:11

Drive 2:16

due 14:17 20:4

duly 5:17 11:7

E

earlier 20:11
21:11

early 15:22 16:7
23:3

easier 23:24

eat 15:3,5,12

eating 10:16
12:23 18:25

eggs 14:14 17:8

empty 13:9,11

end 11:18

English 5:12,17,
19

entirety 15:1

established
21:24

estimation 17:6

evaluate 10:24

evidence 7:22
8:10,14,16 9:4
14:24

evidences 7:23

exact 22:16

examined 11:8

exempt 7:12 19:3
20:7,13,15,20
21:5

exemption 21:16

exhibit 8:11 18:8,
13 19:4,14,19,22
20:1,3,9,18,21,22
21:12,15,17,18,25
22:7 23:5,6,21,22

exhibits 4:5,6
7:21,22,23 8:4,5,
6,7,9,10,13,16,19,
25 9:3,10 14:23

expensive 12:13

experiment 10:8

explanation
14:23,24

F

facilities 18:9,12
19:1

fact 10:24

facts 10:20

factual 10:18

fast-food 17:23

February 2:19 5:1
6:6 22:22

Federal 19:6,12,
14 20:23

Fee 3:9 6:21

feel 5:24 12:16

filling 16:24

fillings 16:16

find 9:18

findings 10:24

floor 20:17

follow 14:19

food 7:12 9:24,25
10:1,7,10 11:19
12:25 14:13,18,25
15:7 16:12 17:7
18:13,23,24 19:1
20:7,13,15,20
21:5,10,16

foods 15:19 16:4
19:3

fourth 18:4 21:11

free 5:24

frequent 12:14
13:9

friends 12:12
13:4 15:4,10

G

general 19:9

gentleman 10:22

give 12:11 15:3,12

GL 19:8

goods 19:15
20:23 21:4,7

grocery 20:14,15

gross 18:18,23
19:5 23:7

grounds 8:8

guess 8:5 17:1

H

hand 5:14 11:5
happen 10:22
head 8:20
Headquarters
6:24
Health 12:19,24
14:10,13 16:11
23:4
hearing 6:7,10,23
heat 16:19,25
heated 16:16
hold 8:21 9:1,2
holding 6:7
hot 9:25 10:1,7,10
11:19 14:13,18
15:7 16:4,12 17:6
18:6,7 19:1
hot-food 11:23
12:7,25 15:18
hurry 22:16

I

identified 7:21
8:15
identify 5:7 6:12,
21 8:22
ill 6:18
In-n-out 9:25
included 19:3
income 13:13
19:7,12,15 20:23
inconsistent
19:16
increase 9:20
23:7,10
individuals 6:11,
19

inside 12:21
instant 9:24
interpret 5:11,17
interpretation
17:19
interpreter 3:13
5:6,7,9,10,13,20,
23 6:2 8:1,20
11:4,11 18:11,15,
17,20 19:18 22:6,
9
interrupt 5:25
10:17
inventory 20:3
invoices 19:11
21:21
issue 7:11,13,18
8:12
issues 7:10,15
items 20:16

J

January 22:21
Jason 3:11 6:24
Judge 5:5,11,14,
22 6:3,8,9,10,16,
19 7:3,4,7,10,17,
20,25 8:3,14,15,
21 9:4,5,7,9 10:17
11:2,5,8,12 13:17,
19,22,24,25 14:6,
8,9,10 15:16,21,
24 16:3,6,13,16,
20 17:1,6,14,25
22:24 23:1,14,16,
18,19,20
July 22:18

K

Keith 3:5 6:9
kind 12:20

knowing 15:13
Kwee 3:4 6:10 7:3
13:24,25 14:6
23:16,17

L

lack 20:4
language 5:17,
18,19
large 21:19
Law 6:8 8:14 9:4
Le 2:6 3:6 6:4,13,
14,17 7:4,15 8:3
9:13 10:18 11:6,9,
10 13:20,24 15:17
17:15
Lead 3:3 6:8
leave 12:3
ledger 19:9
left 6:9 12:3
leftover 11:19,20,
25 12:5,8 17:4,5
liability 21:24
23:24
location 10:6
long 3:5 6:9 14:9,
10,19,22 15:6,15
16:10 23:18,19
longer 12:4
lot 10:4 12:11,15,
17 23:22
lowered 21:5

M

made 23:4
majority 18:6
make 10:24 11:19,
25 13:12 16:23
17:4,17 23:24

making 10:18
MARIE 2:19
market 15:25
21:14
markup 19:17,21,
23 20:22 21:6
markups 19:16
MATTER 2:5
meals 18:7
meat 10:4,5,11
11:15,20,24 14:14
15:2 16:12,24
17:4,5,8 21:20
meet 11:15 18:17
meets 18:14,16,
22
Members 3:4
merchandise
20:18
method 21:14
methods 20:4
mic 17:25
microwave 16:19
middle 22:3,10,11
mind 9:10
mini-market
17:23
mini-mart 14:2
minor 19:13
minutes 9:14
17:18,19
money 13:12
month 17:9,10,13

N

nature 11:13
nearby 10:5
needed 6:1

newly 8:9**nods** 8:20**non-taxable**
20:13**Noodle** 9:24**noodles** 17:2**noted** 21:11**number** 6:5 22:2,
6,8,16

O

object 7:5,8**objected** 8:7**objection** 7:7,9
8:18**objections** 8:17
9:1**OC** 15:25 16:7**October** 22:13**Office** 2:1 6:4**one's** 15:14**open** 8:21 9:2,25**opening** 6:3**operated** 17:23**Operations** 6:25**opportunity**
17:16**order** 10:15**organic** 12:2,5,6**OTA** 2:6 6:5**overnight** 12:3**owner** 10:6 15:18**owner's** 16:2**owners** 8:24

P

p.m. 2:17,18 5:2

6:6

pages 20:18,19,
21**paid** 12:10**panel** 3:3,4 6:10
7:4 8:8 10:23**Park** 2:16**Parker** 3:11 6:24
22:24 23:1,3**parties** 23:25**pay** 13:12,16**paying** 12:16**people** 12:14 13:6**percent** 17:10
18:18,23,24
19:17,21,23,25
20:15 21:5,6**percentage** 17:7
20:16**period** 18:4,5
19:6,16 22:5,12,
14,19 23:11,24**periods** 21:8**permit** 18:2**person** 6:7**Phan** 3:13 5:9,16,
24 23:1**photographs**
8:22**photos** 8:11
23:22,23**picture** 13:6,8,10
15:5,10,13 22:2,3,
7,11,16**picture's** 22:11**pictures** 12:15
13:4 22:20,22**pilferage** 21:2,3,4**Plaza** 2:16**point** 19:9**portion** 14:11**POS** 19:9 20:7**position** 15:6,9**post** 15:13**Poultry** 15:25**pound** 11:16**pounds** 11:15**premises** 18:13**presentation**
4:10 9:13,16
17:15,16,17,21
22:1,25 23:13**previous** 10:6
15:18**price** 9:20**PRO** 3:7**proceed** 9:14
11:12 17:19**proceeding** 5:25**PROCEEDINGS**
2:15**products** 14:25
16:12 18:24,25
19:2**proposed** 7:21
8:4,16,18,25**proposing** 8:5**propriatorship**
17:22**provide** 20:6**provided** 19:1,11
21:22,23**pull** 17:25**purchase** 19:10
20:3**put** 12:12,14,17
13:4 14:15 15:10
16:24**putting** 12:9

Q

quarter 18:4,5,6
21:11 23:8**quarters** 21:12**questions** 13:20,
21,23 14:7,9
15:15,16 23:15,
17,18,19**quick** 10:17 21:25

R

raise 5:14 11:5**Ramen** 9:24**Randy** 3:10 6:23**raw** 9:19 10:4
12:25 14:14 15:2
16:11 17:8**reason** 12:6**rebut** 17:16**recall** 14:21**receipts** 18:19,23
19:10 21:21**received** 4:5,6
8:13 9:4**record** 5:5 6:3
8:21 9:1,2 19:15**recorded** 19:15,
22 20:23**records** 19:6
20:4,6 21:23**referring** 16:3**register** 19:10
20:9 21:21**regulation** 14:17**relevance** 8:8**remodeling** 9:18**remove** 23:4**repeat** 6:16 18:11,

15,20 22:6
reported 2:19
19:2 20:7 21:9
23:6,7
Reporter 2:20
6:15 20:25 21:3
reports 19:8,9
Representative
6:23
representing
6:11,20
requirement
11:15
resale 21:20
Respondent 3:8
6:20
restaurant 9:19,
21,23 11:23 12:7,
20 13:11 14:3,4,
11 17:23 18:9,12
20:12
result 12:11
retail 18:24
returns 19:7,12,
13,15 20:8,24
review 12:14 13:4
15:3,5,10,12
reviewed 19:6,20
reviews 14:25
15:7
revised 23:21
rooster 22:2
rotisserie 15:25
16:3 18:6
row 22:2,3,7,10,11
rule 18:14,16,22
20:12

S

sale 17:3 19:9
21:21

sales 7:12,14
13:15 17:7,11
18:6,23,24 19:1,2,
3,5,10,13,15 20:5,
8,12,13,15,20,22
21:6,8,9,10,14,17,
20 23:5,6,7
SANCHEZ 2:19
sandwich 16:14
sandwiches
14:25 18:7
scheduled 19:24
seating 18:9,12
section 15:18
20:14
self-
consumption
20:24 21:1,2
sell 9:25 10:10
11:21,24 12:1,17
13:2,12,14 16:11,
18 17:7 21:19
sellers 18:2
selling 9:23 10:7
sentence 18:21
served 15:8
set 10:9
shop 11:22
Shorthand 2:20
show 13:11
showed 19:13,16
22:1
shut 14:3,4,10,13
side 12:7
similar 19:20
sit 10:12,15 11:17
slow 12:23 13:2,3
small 12:20 17:23
20:13
sold 10:3,4 12:2
15:19 16:4 17:1

18:4 19:16 20:16,
23 21:4,7
sole 17:22
sounds 10:18
soups 18:7
space 20:17
spelled 16:8
standing 13:6
start 12:8
started 15:17
22:4
starting 13:24
23:15
starts 22:11
State 2:2,21 3:8
stated 20:1,8,11
21:19
statement 4:18
7:15,17 18:11
statements
10:19,24,25 19:7
stop 9:21 13:1
14:18
stopped 9:21
store 10:10 11:14
13:9,11 20:15
Strike 9:11
Suazo 3:10 4:14
6:23 7:9,19 9:8
13:21 17:22,25
18:2,12,16,18,22
19:19 21:2,4 22:7,
10 23:12
submit 7:23
23:21,23
submitted 7:21
8:3,4,9,15 13:9
23:24
submitting 15:4
substituting 7:3

substitution 7:5,
8
suggest 12:12
Suite 2:16
supermarket
12:21
supplies 9:23
support 21:23
swear 5:6
sworn 5:17 10:20,
21 11:2,7
system 19:9

T

table 10:9,15
11:16 12:20
tables 22:17,20,
22 23:4
taking 13:6
talk 7:20
tapes 19:10 20:9
Tasty 16:7
tax 2:1 3:9 6:4,20,
21 7:1 13:15 19:7,
12,13,15 20:8,24
taxable 7:14
18:25 19:5 20:5,
22 21:8,9,10,14,
17 23:9
taxes 13:13,16
taxpayer 23:3,6
ten 19:25
testified 11:8
testify 10:19,20,
21
thing 5:6 12:15
18:20 22:25
things 10:21
14:15

thrown 20:9
time 6:6 9:23,25
10:14 11:3 14:1
15:24 22:19 23:10
timeliness 8:8
toast 16:25
toasted 16:20,22
today 6:5 7:11 8:4
total 8:6 17:11,19
19:2 20:15
totaled 21:17
transactions
23:9
TRANSCRIPT
2:15
translate 23:2
treat 11:25
turn 9:13 13:19,22
14:8 17:14 23:14
type 20:16
typical 11:22

U

Udon 17:2
unable 10:2
uncooked 21:20
understand 6:15
14:1
unreported 7:14
21:14,16
uploaded 22:18

V

verifiable 21:21
verify 20:7 21:22
versus 17:7
Vietnamese 5:10,
12,18 16:14

virtue 18:25
volumes 21:20

W

wait 10:12,15
11:16,17
wanted 16:21
warranted 7:12,
14
website 22:1
Wednesday 2:18
5:1 6:5
week 17:12,13
weigh 10:23
wife 6:14,17 10:3
11:13
witnesses 9:5,7,
12 11:7
wondering 23:23
Wong 3:3 5:5,11,
14,22 6:3,9,16,19
7:3,7,10,17,20,25
8:3,15,21 9:5,7,9
10:17 11:2,5,8,12
13:17,19,22 14:8
15:16,21,24 16:3,
6,13,16,20 17:1,6,
14,25 22:24 23:1,
14,18,20

Y

yearly 19:16
Yelp 12:9,12,14
13:4,10 15:10
21:25 23:22