



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Thursday, April 20, 2023, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 04/03/23, 12:45 p.m.)

**Business Tax Appeals Hearings**

Sham Gas Express, Inc., 21027198

Panel Lead:

Keith Long

Panel Members:

Andrew Kwee

Michael Geary

Appearing for Taxpayer:

Patrick Finnegan, Representative

Appearing for Department of

Tax and Fee Administration:

Stephen Smith, Tax Counsel

Ravinder Sharma, Hearing Representative

Jason Parker, Hearing Representative

Issue: Whether adjustments to the measure of unreported taxable sales of gasoline is warranted.

The following cases were removed from this agenda:

O. Sofer, 22029676

Taxpayer requested a postponement.

J. James, 22019553

Taxpayer did not respond to the hearing notice.

D. Schick and S. Kemeny, 220510454

Taxpayer did not respond to the hearing notice.

J. Hupe and V. Stiassny, 22019548

During OTA review FTB conceded the entire amount at issue.

The hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email [Nia.Vaughan@ota.ca.gov](mailto: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.