



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Wednesday, May 10, 2023, 9:30 a.m.  
12900 Park Plaza Dr.  
Suite 300  
Cerritos, CA 90703

(Agenda updated as of 04/26/23, 2:13 p.m.)

**Business Tax Appeals Hearing**

Day Riverside Petroleum, LLC, 21027297

Panel Lead: Andrew Wong  
Panel Members: Suzanne Brown  
Joshua Aldrich  
Appearing for Taxpayer: Gilbert Tauberg, Representative

Appearing for Department of  
Tax and Fee Administration: Randy Suazo, Hearing Representative  
Christopher Brooks, Tax Counsel  
Jason Parker, Hearing Representative

Issues: Whether the measure of unreported taxable sales should be reduced; whether the measure of excess collected tax reimbursement should be reduced; whether the measure of unreported taxable rebates should be reduced; and, whether appellant was negligent.

**1:00 p.m. Session**

**Franchise and Income Tax Appeals Hearing**

C. Avila, 21129235, 220610662

Panel: Asaf Kletter  
Appearing for Taxpayer: C. Avila, Taxpayer  
Appearing for Franchise Tax Board: Christopher Cook, Tax Counsel  
Brad Coutinho, Tax Counsel

Issues: Whether appellant has shown error in FTB's determination that he has a filing requirement and owes tax for the 2018 and 2019 tax years; and, whether appellant has established grounds to abate the late filing and notice and demand penalties; filing enforcement fees; and interest.



## State of California Office of Tax Appeals

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The following cases were removed from this agenda:

D. Balazs, 19064861

Taxpayer did not respond to the hearing notice.

M. El Moussaoui, 21068000

Taxpayer requested a postponement.

Halidat Incorporated, 18093749

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](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.