



State of California
Office of Tax Appeals

Agenda

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

(Agenda updated as of 05/08/23, 10:26 a.m.)

Business Tax Appeals Hearings

Royal Khyber Enterprises, Inc., 20106813

Panel Lead: Michael Geary

Panel Members: Andrew Kwee
Keith Long

Appearing for Taxpayer: Anthony Azavedo, Representative

Appearing for Department of
Tax and Fee Administration: Ravinder Sharma, Hearing Representative
Chad Bacchus, Tax Counsel
Jason Parker, Hearing Representative

Issues: Whether adjustments to the amount of unreported taxable sales are warranted and whether adjustments to the amount of excess tax reimbursement are warranted.

1:00 p.m. Session

Marina Sailing, Inc., 20066270

Panel Lead: Keith Long

Panel Members: Andrew Wong
Teresa Stanley

Appearing for Taxpayer: Dale Hanger, Representative

Appearing for Department of
Tax and Fee Administration: Ravinder Sharma, Hearing Representative
Chad Bacchus, Tax Counsel
Jason Parker, Hearing Representative

Issues: Whether adjustments to the deficiency measure based on appellant's sale of business assets are warranted; whether adjustments to the deficiency measure based on appellant's boat rentals are warranted; whether appellant's purported purchase of a boat in California is subject to use tax; and, whether appellant was negligent.



State of California
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F. Fall, 20106827

Panel Lead:

Joshua Aldrich

Panel Members:

Andrew Kwee

Michael Geary

Michele Weiss, Attorney

Appearing for Taxpayer:

Appearing for Department of

Tax and Fee Administration:

Courtney Daniels, Tax Counsel

Chad Bacchus, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether appellant is personally liable for the unpaid liabilities of Le Faubourg LLC, dba Saint Amour, pursuant to R&TC section 6829.

The following cases were removed from this agenda:

Safar & Safar Brothers, Inc., 21027307

Taxpayer requested a postponement.

K. Eldar, 20106813

Taxpayer requested a postponement.

D. Ordubadi, 18053164

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.