



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Wednesday, July 12, 2023, 9:30 a.m.  
12900 Park Plaza Dr.  
Suite 300  
Cerritos, CA 90703

(Agenda updated as of 06/29/23, 4:35 p.m.)

**Business Tax Appeals Hearings**

Stremicks Heritage Foods, LLC, 20086443

Panel Lead: Andrew Kwee

Panel Members: Teresa Stanley  
Sara Hosey

Appearing for Taxpayer: Kevin Acord, Attorney

Appearing for Department of  
Tax and Fee Administration: Kevin Smith, Tax Counsel  
Cary Huxsoll, Tax Counsel  
Jason Parker, Hearing Representative

Issue: Whether appellant established a basis for adjustment to the measure of unreported ex-tax purchases of repair parts.

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

K. Eldar, 19024292

Panel Lead: Andrew Kwee

Panel Members: Teresa Stanley  
Suzanne Brown

Appearing for Taxpayer: Arthur Hersh, Representative

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

Issue: Whether adjustments are warranted to the measure of unreported taxable jewelry store sales.



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Palms Thai, Inc., 20106818

Panel Lead:

Panel Members:

Appearing for Taxpayer:

Appearing for Department of

Tax and Fee Administration:

Teresa Stanley

Suzanne Brown

Andrew Kwee

Michael Sy, Representative

Ravinder Sharma, Hearing Representative

Kevin Smith, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether adjustments to underreported taxable sales are warranted and whether the negligence penalty was properly imposed.

The following cases were removed from this agenda:

Pedroza Cars, Inc., 20106786

Altadena Ale & Wine, Inc., 21037347

Taxpayer waived hearing.

Taxpayer did not respond to the hearing notice.

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.