



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Wednesday, September 13, 2023, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 09/05/23, 5:28 p.m.)

Business Tax Appeals Hearing

Premier Wheels/Pro Tire, Inc., 20096668

Panel Lead:

Andrew Wong

Panel Members:

Lauren Katagihara

Joshua Aldrich

Appearing for Taxpayer:

Marc Brandeis, Representative

Appearing for Department of

Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Randy Suazo, Hearing Representative

Christopher Brooks, Tax Counsel

Issues: Whether the amount of unreported taxable sales should be reduced and whether appellant was negligent or intentionally disregarded relevant legal authorities.

Franchise and Income Tax Appeals Hearing

G. Hecker and J. Hecker, 20096602

B. Richards and G. Cariste, 20096603

Panel Lead:

Ovsep Akopchikyan

Panel Members:

Asaf Kletter

Eddy Lam

Appearing for Taxpayer:

B. Richards, Taxpayer

G. Cariste, Taxpayer

Robert Semonian, Representative

Appearing for Franchise Tax Board:

Paul Kim, Tax Counsel

Bradley Kragel, Tax Counsel

Issues: Whether the sale of a limited liability company membership interest should be disregarded for tax purposes under the economic substance doctrine; whether income from cancellation of debt should be excluded under Internal Revenue Code (IRC) section 108; and, whether a loss should be allowed under IRC section 165.



1:00 p.m. session

Business Tax Appeals Hearing

World of Awnings & Canopies, 20127066

Panel Lead:

Andrew Wong

Panel Members:

Joshua Aldrich

Richard Tay

Appearing for Taxpayer:

M. Bitar, Taxpayer

S. Bitar, Taxpayer

Abdul Lala, Representative

Appearing for Department of
Tax and Fee Administration:

Ravinder Sharma, Hearing Representative

Randy Suazo, Hearing Representative

Christopher Brooks, Tax Counsel

Issues: Whether the amount of unreported taxable sales of fabrication labor should be further reduced and whether appellant qualifies for relief of liability based on its claim of reliance on advice from CDTFA.

The following case was removed from this agenda:

USA Hoist Company Inc., 20116890

CDTFA 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.