



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Thursday, September 21, 2023, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 09/08/23, 3:49 p.m.)

Business Tax Appeals Hearings

N. Jamali, 21047595

Panel Lead:

Panel Members:

Keith Long

Natasha Ralston

Andrew Kwee

Appearing for Taxpayer:

Robert Goldstein, Attorney

Appearing for Department of

Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Tax Counsel

Jason Parker, Hearing Representative

Issue: Whether any reduction to the measure of unreported taxable sales of auto parts is warranted.

1:00 p.m. Session

Integrity Rebar Placers, 20035950

Panel Lead:

Panel Members:

Joshua Lambert

Andrew Kwee

Sheriene Ridenour

Appearing for Taxpayer:

Jesse McClellan, Attorney

Appearing for Department of

Tax and Fee Administration:

Jarret Noble, Tax Counsel

Cary Huxsoll, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether appellant's purchases of materials were subject to tax at the time of purchase; whether OTA has jurisdiction to determine if respondent California Department of Tax and Fee Administration's (CDTFA's) interpretation of the law was promulgated in accordance with the Administrative Procedure Act (APA), and if so, whether the interpretation was promulgated in accordance with the APA; whether interest has been properly computed; and, whether appellant is eligible for relief of interest pursuant to Revenue and Taxation Code section 6593.5.



State of California
Office of Tax Appeals

M. Zepeda, 220610514

Panel Lead:

Panel Members:

Appearing for Taxpayer:

Appearing for Department of
Tax and Fee Administration:

Lauren Katagihara

Joshua Lambert

Mike Le

M. Zepeda, Taxpayer

Abel Moreno, Representative

Ravinder Sharma, Hearing Representative

Christopher Brooks, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether further adjustments to the measure of unreported taxable sales are warranted; whether the negligence penalty was properly imposed; and, whether interest relief is warranted.

The following cases were removed from this agenda:

N. Jamali, 21017163

G. Lawyer, 21129206

D. Assh and C. Lemay 220911455

Taxpayer withdrew appeal.

CDTFA requested this case be postponed.

Taxpayers 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.