



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Wednesday, October 11, 2023, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 10/02/23, 4:47 p.m.)

Business Tax Appeal Hearings

K. Christian, 18011923, 18011924

Panel Lead:

Joshua Lambert

Panel Members:

Andrew Kwee

Joshua Aldrich

Appearing for Taxpayer:

K. Christian, Taxpayer

Appearing for Department of

Tax and Fee Administration:

Amanda Jacobs, Attorney

Chad Bacchus, Attorney

Jason Parker, Hearing Representative

Issues: Whether appellant is personally liable under Revenue and Taxation Code section 6829 for the unpaid tax liabilities of Ecocrete Building Systems, Inc. for the liability period of April 1, 2002, through September 30, 2002; and, whether the California Department of Tax and Fee Administration (CDTFA) properly conditioned relief of the amnesty interest penalty upon payment of the taxes within 30 days after CDTFA notifies appellant of the final action in this appeal or entering into an installment payment plan within 30 days after CDTFA notifies appellant of the final action in this appeal.

1:00 p.m. Session

J. Samtani, 21067978

Panel Lead:

Andrew Wong

Panel Members:

Suzanne Brown

Kenny Gast

Appearing for Taxpayer:

J. Samtani, Taxpayer

Michelle Sehwan, Representative

Appearing for Department of

Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issues: Whether the amount of unreported taxable sales should be further reduced and whether appellant was negligent.



State of California Office of Tax Appeals

The following cases were removed from this agenda:

M. Hassan El Moussaoui, 21068000

Taxpayer did not respond to the hearing notice.

M. Pires and C. Pires, 20076357

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.