



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Wednesday, November 8, 2023, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 10/30/23, 1:22 p.m.)

Business Tax Appeals Hearing

Taste America Foods Group, Inc., 20106809
Ava Beri Restaurants Group, Inc., 20106824
Partnership of A. Beri & V. Beri, 20106826

Panel Lead: Michael Geary
Panel Members: Joshua Lambert
Richard Tay

Appearing for Taxpayer: Kenneth Barish, Attorney
John Faucher, Attorney

Appearing for Appearing Department of
Tax and Fee Administration: Sunny Paley, Attorney
Stephen Smith, Attorney
Kim Wilson, Hearing Representative

Issues: Whether respondent has proved appellants' fraud or intent to evade the Sales and Use Tax Law or authorized rules and regulations by clear and convincing evidence; whether adjustments to the measure of unreported taxable sales are warranted; whether respondent properly imposed the 40 percent penalty on Ava Beri Restaurants Group, Inc. (ABRG) for its failure to timely remit tax reimbursement collected from customers; if respondent properly imposed the 40 percent penalty on ABRG, whether the evidence establishes that ABRG's failure to timely remit the sales tax reimbursement collected from customers was due to reasonable cause or circumstances beyond the ABRG's control, and occurred notwithstanding ABRG's exercise of ordinary care and its absence of willful neglect; and, whether relief of the finality penalty, which respondent imposed on ABRG, is warranted.



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The following cases were removed from this agenda:

J. Freundlich, 20025790	Taxpayer requested a postponement.
West Coast Financial LLC, 20046090	Taxpayer and FTB requested this case be postponed.
Guzik Technical Enterprises, 21068100	Taxpayer waived hearing.

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.