

BEFORE OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

IN THE MATTER OF THE APPEAL OF:)
)
SOCCER STORES, INC.,) OTA CASE NO. 21067899
)
 APPELLANT.)
)

CERTIFIED COPY

TRANSCRIPT OF PROCEEDINGS

Cerritos, California

Tuesday, October 10, 2023

Reported by:

SHELBY K. MAASKE
Hearing Reporter

Job No. :
44374 OTA(B)

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TRANSCRIPT OF PROCEEDINGS, taken at
12900 Park Plaza Drive, Suite 300, Cerritos,
California, commencing at 1:00 p.m. and
adjourning at 1:52 p.m. on Tuesday,
October 10, 2023, reported by Shelby K. Maaske,
Hearing Reporter.

1 APPEARANCES:

2
3 Panel Lead: Hon. Andrew Wong

4
5 Panel Members: Hon. Suzanne Brown
6 Hon. Natasha Ralston

7
8 For the Appellant: Farhad Saedifar
9 Mehdi Kohani

10 For the Respondent: Randy Suazo,
11 Hearing Representative

12 Christopher Brooks,
13 Attorney

14 Jason Parker,
15 Hearing Representative

I N D E X

E X H I B I T S

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(CDTFA's Exhibits were received at page 15)

OPENING PRESENTATION

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1 Cerritos, California; Tuesday, October 10, 2023

2 1:00 p.m.

3
4
5 ADMINISTRATIVE LAW JUDGE WONG: Let's go on the
6 record. This is the appeal of Soccer Stores, Inc., before
7 the Office of Tax Appeals. This is OTA Case No.
8 21067899. Today is Tuesday, October 10, 2023. The time
9 is 1:00 o'clock p.m. We are holding this hearing in
10 person in Cerritos, California. I'm Lead Administrative
11 Law Judge Andrew Wong. With me today are Judges Suzanne
12 Brown and Natasha Ralston.

13 The individuals who are representing the
14 Appellant, Soccer Stores, Inc., would you please introduce
15 yourself.

16 MR. SAEDIFAR: Farhad Saedifar.

17 ADMINISTRATIVE LAW JUDGE WONG: Can you spell
18 that?

19 MR. SAEDIFAR: F-A-R-H-A-D, S-A-E-D-I-F-E-R.

20 ADMINISTRATIVE LAW JUDGE WONG: And that's
21 pronounced Saedifar?

22 MR. SAEDIFAR: Yes.

23 ADMINISTRATIVE LAW JUDGE WONG: And could you
24 please introduce the gentleman next to you, or he can
25 introduce himself.

1 MR. KOHANI: Mehdi Kohani, M-E-H-D-I,
2 K-O-H-A-N-I.

3 ADMINISTRATIVE LAW JUDGE WONG: Thank you.

4 And then the individuals representing the
5 Respondent tax agency, the California Department of Tax
6 and Fee Administration, or CDTFA, could you please
7 introduce yourselves.

8 MR. SUAZO: Randy Suazo, hearing representative,
9 CDTFA.

10 MR. PARKER: Jason Parker, chief of Headquarters
11 Operations Bureau, CDTFA.

12 MR. BROOKS: Christopher Brooks, attorney for
13 CDTFA.

14 ADMINISTRATIVE LAW JUDGE WONG: Thank you.

15 We are considering one issue today, and that is
16 whether the amount of unreported taxable sales should be
17 reduced.

18 Mr. Kohani and Mr. Saedifar, does that sound like
19 a correct statement of the issue?

20 MR. SAEDIFAR: Yes.

21 ADMINISTRATIVE LAW JUDGE WONG: Thank you.

22 CDTFA, is that a correct statement of the issue?

23 MR. SUAZO: Yes, it is.

24 ADMINISTRATIVE LAW JUDGE WONG: Thank you.

25 All right. We are just going to go over some

1 exhibits and potential witnesses.

2 Appellant, you have not proposed any exhibits as
3 evidence. Did you have any documents that you wanted to
4 submit at this time, or no?

5 MR. SAEDIFAR: No.

6 ADMINISTRATIVE LAW JUDGE WONG: Okay. Thank you.

7 And then CDTFA has identified and proposed
8 Exhibits A through H as evidence. CDTFA, did you have any
9 additional documents that you want to propose as exhibits?

10 MR. SUAZO: No additional documents.

11 ADMINISTRATIVE LAW JUDGE WONG: Okay.

12 Mr. Saedifar or Mr. Kohani, did you have any
13 objections to CDTFA's proposed exhibits?

14 MR. SAEDIFAR: Yes.

15 ADMINISTRATIVE LAW JUDGE WONG: Okay. What are
16 those objections?

17 MR. SAEDIFAR: All of the charges started from
18 the first audit back in 2017 or '18, and the numbers are
19 so high, which, initially, it was only \$49,000.00, and
20 now, after this COVID, I found out they're talking about
21 over \$300,000.00.

22 ADMINISTRATIVE LAW JUDGE WONG: I think we are
23 talking about just the proposed exhibits. Did you get a
24 copy of the Exhibits A through H that CDTFA provided?

25 MR. SAEDIFAR: But what exhibit -- what number is

1 that?

2 ADMINISTRATIVE LAW JUDGE WONG: Exhibits A
3 through H. We are just -- do you have those? Did you
4 receive them?

5 MR. SAEDIFAR: I have Exhibit T.

6 ADMINISTRATIVE LAW JUDGE WONG: A through H.
7 Sorry. We're just wondering if you had any objections to
8 submitting them into the record for the Panel to consider
9 as evidence. We are not deciding whether they are true or
10 not at this time. We are just wondering if you have any
11 objections to us considering those documents that CDTFA
12 submitted? It's about 860 pages.

13 MR. SUAZO: I think they sent them all yesterday.

14 ADMINISTRATIVE LAW JUDGE WONG: Okay. So do you
15 have any problems with them -- objections -- as far as for
16 us to consider? These are similar to the documents that
17 CDTFA provided during -- prior to the prehearing
18 conference. At the time they were submitted, they were
19 submitting A through E, I believe.

20 MR. SAEDIFAR: Yes.

21 ADMINISTRATIVE LAW JUDGE WONG: And then they
22 subsequently supplemented that with Exhibits F through G.

23 MR. SAEDIFAR: Yes, we do object because on F,
24 this number is not correct.

25 ADMINISTRATIVE LAW JUDGE WONG: Just to clarify,

1 we are not asking whether you object to what they say or
2 the content, we are just asking whether they can be
3 admitted in evidence for the Panel to consider in deciding
4 this appeal. The Panel will take a look at it and make an
5 evaluation as to the exhibits, but we are just wondering
6 whether you have an objection to admitting them into the
7 record right now.

8 MR. SAEDIFAR: Yes, we do have objections.

9 ADMINISTRATIVE LAW JUDGE WONG: And the objection
10 is?

11 MR. SAEDIFAR: On F and G.

12 ADMINISTRATIVE LAW JUDGE WONG: What's your
13 objection to G?

14 MR. SAEDIFAR: Numbers. I'm not sure where they
15 get these numbers, because they never looked at the POS on
16 Santa Ana.

17 ADMINISTRATIVE LAW JUDGE WONG: Okay. I will
18 turn it over to CDTFA to have them respond to your
19 objections to the exhibits.

20 MR. SUAZO: On Exhibit F, it's, basically, just
21 the same thing as Exhibit D, it just spelled out -- a
22 different format to show the difference between the two
23 locations. So it's exactly the same thing. So if he's
24 okay with D, he should be okay with F. And, then,
25 basically, as to the Santa Ana POS, they weren't provided

1 during the audit.

2 ADMINISTRATIVE LAW JUDGE WONG: You were going to
3 say something? Go ahead.

4 MR. SAEDIFAR: D, from -- if it's been in
5 business from 1997, Santa Ana, at this time, was three
6 years old. It cannot be the same number. The auditor
7 never had interest to go to Santa Ana to look at the POS.
8 Santa Ana was a very small, slow business. I had it only
9 for four or five years, and we gave up on that location
10 because business wasn't good.

11 So that's what was surprising me after a couple
12 of years when they brought Santa Ana on because Santa Ana
13 wasn't a good location, and I gave up four years after I
14 opened this location. It cannot be the same number
15 because Glendale has been in business since 1997.

16 ADMINISTRATIVE LAW JUDGE WONG: Okay. Did you
17 have any other objections to any of the other exhibits
18 besides F and G?

19 MR. SAEDIFAR: If those are numbers by POS, it is
20 okay because I brought a copy of the POS from 2014, '15,
21 and '16, and they didn't look at it. They only looked at
22 the POS, which is the location, and Glendale. It had a
23 big operation for wholesale and team business, which is --
24 at that time, the auditor only decided to look at the POS.
25 So if these are numbers based on the POS, I'm okay. I

1 have a copy of the POS here too.

2 ADMINISTRATIVE LAW JUDGE WONG: The copy of the
3 POS for which --

4 MR. SAEDIFAR: A copy for the Glendale location
5 for 2014, '15, and '16.

6 ADMINISTRATIVE LAW JUDGE WONG: Okay. Okay. So
7 were you going to submit those as additional evidence or
8 exhibits? Because I asked you earlier whether you had
9 additional exhibits and you said no.

10 MR. SAEDIFAR: I'm sorry. I brought them just if
11 they don't match the numbers. Yes.

12 ADMINISTRATIVE LAW JUDGE WONG: Okay. So are you
13 planning on submitting them as evidence?

14 MR. SAEDIFAR: Correct. Yes. I'm sorry.

15 ADMINISTRATIVE LAW JUDGE WONG: All right. So
16 what we are going to do is we are going to make copies of
17 those, and then we are going to circulate copies to CDTFA
18 and for the Panel, and then give them an opportunity to
19 look at those exhibits and see if they have an objection
20 to those.

21 The Panel will also take a look at those copies.
22 We are also going to make a ruling on your objections to
23 the other exhibits, Exhibits F and G. So what we will do,
24 we will take, let's say, a 10-minute break to make copies,
25 circulate those copies, and I will consult with my Panel.

1 We will take a look at the copies of the additional
2 exhibits and we will make a ruling on your objections to
3 Exhibits F and G. Okay?

4 MR. SAEDIFAR: Okay.

5 ADMINISTRATIVE LAW JUDGE WONG: All right. Let's
6 take a break and go off the record. We will be back at
7 1:23.

8 (There was a pause in the proceedings.)

9 ADMINISTRATIVE LAW JUDGE WONG: Back on the
10 record. During the break, staff made a copy of the
11 documents that Appellant would like to admit into
12 evidence. This is a copy; is that right?

13 MR. SAEDIFAR: Yes.

14 ADMINISTRATIVE LAW JUDGE WONG: Thank you.

15 CDTFA, did you have a chance to review the
16 proposed exhibits?

17 MR. SUAZO: Yes.

18 ADMINISTRATIVE LAW JUDGE WONG: Did you have any
19 objections to admitting it as evidence?

20 MR. SUAZO: I believe we are okay. I would just
21 like to have a clarification on what the handwriting is on
22 the side.

23 MR. PARKER: We don't object to it because the
24 tax amount added up equals exactly what we have in the
25 audit files, so we don't object to that. We're unsure

1 what the additional handwriting information on the right
2 represents, but as far as the tax information and the
3 taxable sales, we don't object to that portion.

4 MR. SUAZO: It matches what we have on Exhibit E,
5 page 841, which is the POS data printout, the total. And
6 it also matches Exhibit D, page 42, which is where they
7 got the percentages from, or how they're deriving the
8 additional measure.

9 ADMINISTRATIVE LAW JUDGE WONG: Okay. So I'm
10 hearing no objections, so we will admit this as
11 Appellant's Exhibit 1. Okay.

12 (Appellant's exhibit was received in evidence.)

13 ADMINISTRATIVE LAW JUDGE WONG: Now let's talk
14 about the objections that Appellant had with respect to
15 CDTFA's proposed exhibits, specifically proposed Exhibits
16 F and G.

17 I was wondering -- after the prehearing
18 conference that we had, I issued a document called Minutes
19 and Orders, and that was issued right around
20 September 12th. Did you receive a copy of that document?

21 MR. KOHANI: Only that 800 pages I received
22 yesterday. 800 pages.

23 ADMINISTRATIVE LAW JUDGE WONG: I'm talking about
24 the Minutes and Orders after we held a prehearing
25 conference on September 12, 2023. A few days after that,

1 I issued a document that listed who appeared at the
2 prehearing conference, summarizing the issue that we were
3 going to discuss at this hearing, the exhibits, and then I
4 sent out some deadlines. Did you receive that document?

5 MR. SAEDIFAR: I don't know.

6 ADMINISTRATIVE LAW JUDGE WONG: Because it should
7 have been issued to both parties. In that, I laid out
8 some deadlines as far as when to submit objections. And
9 the objection deadline was Friday, October 6th -- last
10 Friday. So I'm wondering why you are objecting now and
11 not by the deadline, last Friday?

12 MR. SAEDIFAR: We haven't received anything
13 during that time.

14 ADMINISTRATIVE LAW JUDGE WONG: Okay.

15 MR. SAEDIFAR: Our e-mail, for a few days, is not
16 working, and we don't -- didn't have anything there during
17 that time.

18 ADMINISTRATIVE LAW JUDGE WONG: This would be in
19 September though.

20 MR. SAEDIFAR: Yes.

21 ADMINISTRATIVE LAW JUDGE WONG: Okay. But do you
22 remember during the hearing, I also mentioned these
23 deadlines -- the objection deadline and the -- mainly, the
24 objection deadline. Do you recall that at all?

25 MR. SAEDIFAR: Yes, I remember that. But I'm

1 just looking at all of these e-mails to see if I received
2 something or we missed something, but I don't see it.

3 ADMINISTRATIVE LAW JUDGE WONG: Okay. All right.
4 Well, I'm just going to rule on your objection.
5 Basically, I'm going to admit the proposed exhibits from
6 CDTFA, and if you object to the contents of them, you can
7 make an argument as to why they're not accurate. But the
8 CDTFA submitted the documents in a timely manner, and so
9 I'm just going to admit them into evidence. But if you
10 object to what's in the contents of Exhibits A through H
11 during your presentation, you can comment and explain why
12 you disagree with the contents; okay?

13 MR. SAEDIFAR: Okay.

14 (CDTFA's exhibits were received in evidence.)

15 ADMINISTRATIVE LAW JUDGE WONG: Okay. And you
16 have no witnesses; is that correct?

17 MR. SAEDIFAR: No.

18 ADMINISTRATIVE LAW JUDGE WONG: And CDTFA, you
19 also have no witnesses; is that right?

20 MR. SUAZO: That is correct.

21 ADMINISTRATIVE LAW JUDGE WONG: So the way this
22 is going to go, we are going to start with Appellant, your
23 presentation. You asked for 30 minutes. And then after
24 your presentation is done, we will turn it over to CDTFA
25 who has asked for 20 minutes. And then once they're done,

1 we will return it back to Appellant for your rebuttal and
2 final comments in closing.

3 So you have 30 minutes. Did you know how you
4 wanted to divide it between your opening and closing, or
5 do you just want to start with your presentation and
6 whatever is left over, you will save for your closing or
7 rebuttal?

8 MR. SAEDIFAR: Yes.

9 ADMINISTRATIVE LAW JUDGE WONG: Okay. All right.
10 Then are there any final questions before we begin?

11 Mr. Kohani or Mr. Saedifar, any questions before
12 you begin?

13 MR. SAEDIFAR: No.

14 ADMINISTRATIVE LAW JUDGE WONG: CDTFA, any final
15 questions?

16 MR. SUAZO: No questions.

17 ADMINISTRATIVE LAW JUDGE WONG: Okay. I will
18 turn it over to Mr. Saedifar and Mr. Kohani for your
19 presentation. You have 30 minutes.

20
21 OPENING PRESENTATION

22 MR. SAEDIFAR: Judge, this audit, it was very
23 simple and easy, because the auditor was only interested
24 in looking at the POS. At that time, I was involved with
25 a very big wholesale and team business. We also have the

1 documents for them, but he was only looking at them and
2 stopped by, actually, after a year. I think he stopped by
3 2017 or '18 to look at the POS.

4 I thought it was going to be a very easy audit.
5 So he looked at them and he saw the difference. We had
6 some disagreement about how these differences in three
7 years, multimillion dollar business, the difference was
8 only about \$50,000.00 for three years. So we showed him
9 some stuff and some documents and papers, and why this is
10 different. But, I mean, we were still okay if he had to
11 admit the difference.

12 But then after another year or something, they
13 were talking about double numbers, and they included
14 Santa Ana. Glendale business was opened in 1997. By
15 2014, it was 17 years old in business. Santa Ana opened
16 in 2010, and at the time of the audit, it was only four
17 years old.

18 We went through, after 2010 and '11, through the
19 sanction and stuff, that business, we had a very hard
20 time, and the end of 2015, I gave up. Since my lease was
21 over, I didn't continue with the -- that business was
22 ended. I only had two years on this audit.

23 So we started having a new argument, why are you
24 matching Santa Ana, which you had a chance to go to the
25 Santa Ana location and look at the POS? So they just made

1 it easy for themselves, and they matched the number. So
2 that was the argument between the two locations and the
3 numbers.

4 And when we get to the COVID, there was no
5 communication for a while. After COVID, I followed this
6 case. So I had this CPA doing this for me -- he's not
7 there anymore -- and he was -- keep ignoring it and they
8 were closed. And so after COVID, I found out this
9 \$50,000.00 out of -- it become almost over \$300,000.00,
10 and that's how I start chasing this audit.

11 The initial audit was only about \$50,000.00, and
12 that's because the differences. The handwriting, if I
13 have a question, is the taxable and shows what we paid for
14 the tax. So there were some differences. And we have
15 reasons why there's differences.

16 ADMINISTRATIVE LAW JUDGE WONG: Sorry to
17 interrupt. Just to clarify, when you say the handwriting,
18 you are referring to the handwriting on Exhibit 1, which
19 is the document you just submitted today?

20 MR. SAEDIFAR: Yes. The handwriting is here.
21 Look. For example, 2014, we were supposed to pay
22 \$129,350.85; we paid \$95,019.00. The difference is
23 \$34,331.85. The same as 2015 and 2016. And we have
24 reason, and we have documents that show why there is a
25 difference. This company was doing almost \$10 to \$11

1 million a year. We are not going to pocket \$50,000.00 in
2 three years.

3 So if you're interested to know why the
4 difference we paid, I can explain that one. But if not,
5 that's okay. And that's it. I mean, the audit was very
6 simple, and now it's become too complicated.

7 ADMINISTRATIVE LAW JUDGE WONG: Thank you,
8 Mr. Saedifar.

9 I will turn to my co-panelists first for any
10 questions they may have for you, starting with Judge
11 Ralston.

12 JUDGE RALSTON: Yes. Can you clarify when you
13 said that the handwritten notes on your exhibit, those
14 refer to the amounts that you actually paid. Is that what
15 you said?

16 MR. SAEDIFAR: Yes. I went to look at the
17 account, by 2019, we paid sales tax of \$95,019.00. On
18 POS, it shows \$129,350.85, and that was 2014. In 2015,
19 POS shows \$109,844.64, and we paid \$105,640.00. The
20 difference is \$4,234.64. On 2016, POS shows \$96,610.38.
21 We paid \$86,124.00, and the difference is \$10,486.00.

22 ADMINISTRATIVE LAW JUDGE RALSTON: Okay. Thank
23 you.

24 ADMINISTRATIVE LAW JUDGE WONG: Thank you. I'll
25 now turn it over to Judge Brown for questions.

1 ADMINISTRATIVE LAW JUDGE BROWN: Thank you. Let
2 me follow up on that and ask Appellant, the numbers that
3 you are saying that you paid, would we be able to find
4 those in the audit documents that -- the audit papers that
5 CDTFA gave you?

6 MR. SAEDIFAR: No, those are my account -- from
7 the CDTFA, and we logged in and we looked at what we paid.

8 ADMINISTRATIVE LAW JUDGE BROWN: So are you
9 saying that -- you're saying that the tax calculation is
10 wrong?

11 MR. SAEDIFAR: The tax calculation is not right.
12 The reason -- I'm just going to explain this. We had lots
13 of team accounts, and we had some stores who we were
14 taking products daily based from our accounts. So when
15 these coaches come to pick up promo products, our
16 employees -- an easy way to scan them and they print the
17 receipt and they leave the receipt on my desk so I can
18 move it to the warehouse so we fill it up.

19 If some other store picks up the products from
20 us, we scan the products, we print the receipt, and we
21 give them to our manager or the person who were billing
22 the clothes, and we will bill them in a wholesale
23 business. So that's why we had this difference. It
24 wasn't that much in three years.

25 As I said, we've done quite -- we had very heavy

1 traffic in our store, and that's how we operate,
2 distributing small items to either store or local clubs.
3 Our employees would scan the products, print the
4 receipt -- they think we are not that professional or we
5 made it easy -- there is residual sales -- and we still
6 had more to argue about this when we saw the difference.

7 We didn't argue -- we explained to them, okay, if
8 it's understandable, if it's not, we admit it. But then,
9 after a year, they matched the number with Santa Ana.
10 Santa Ana didn't have such big numbers. Then, after
11 COVID, we noticed this thing is \$300,000.00 or something.
12 So at the beginning, we didn't have no issue. We were
13 pushing to solve this right away, you know.

14 ADMINISTRATIVE LAW JUDGE BROWN: I don't have any
15 further questions right now. I may have more questions
16 later.

17 MR. SAEDIFAR: Thanks.

18 ADMINISTRATIVE LAW JUDGE WONG: Thank you.

19 So now I would like to ask you about the exhibits
20 from CDTFA. Do you disagree about what is in those
21 exhibits? I will give you an opportunity to address those
22 exhibits, A through H.

23 MR. SAEDIFAR: Just the F and G. The numbers are
24 not correct. I don't agree with the Santa Ana matching
25 with the Glendale location. If it was like this, I

1 wouldn't have closed that business.

2 ADMINISTRATIVE LAW JUDGE WONG: Do you have more
3 documents to show more accurate --

4 MR. SAEDIFAR: Whatever they ask, we give it to
5 them. The auditor was never interested to stop by Santa
6 Ana to look at the POS. So this audit, when they look at
7 the POS, they didn't look at the resale and the wholesale.
8 This audit was only simple by POS system.

9 ADMINISTRATIVE LAW JUDGE WONG: Okay. Thank you.
10 I have no further questions at this time.

11 Now we are going to turn it over to CDTFA for
12 their presentation. You have 20 minutes thank you.

13
14 OPENING PRESENTATION

15 BY MR. SUAZO: Appellant operated two sporting
16 goods stores, one in Glendale, which operated under this
17 permit the entire audit period, and Santa Ana location,
18 which transferred to related entity after a statewide
19 compliance outreach program, otherwise known as SCOPE, in
20 late June 2016. Exhibit F, page 843.

21 The audit period is from January 1st, 2014,
22 through December 31, 2016. The Appellant had been
23 previously audited. Claims exemptions include resales,
24 interstate commerce sales, and freight charges. Records
25 reviewed included federal income tax returns from 2014,

1 financial statements, point of sales systems, otherwise
2 known as POS data, for the audit period for one location
3 only, sales tax worksheets, which were hand-transcribed,
4 daily sales amounts, resale cards, and bank statements.

5 Comparison of the 2014 to 2015 federal income tax
6 returns to the sales and use tax returns for the same
7 period disclosed a difference of almost \$200,000.00.
8 Exhibit D, page 46.

9 Comparison of bank deposits from 2014 to 2016, to
10 reported sales disclosed, not all sales were deposited
11 into the bank accounts provided. Exhibit D, page 43.

12 A block test for resales was conducted for the
13 third quarter of 2016. No discrepancy was noted and
14 reported claimed resales were accepted. Exhibit D,
15 page 33.

16 A block test for interstate commerce sales was
17 conducted on the third quarter of 2014, and no discrepancy
18 was noted, and claimed interstate commerce sales were
19 accepted. Exhibit D, page 33. Review of profit and loss
20 disclosed claim for exemptions was properly taken.
21 Exhibit D, page 33.

22 A POS report from the Glendale location was
23 provided for the audit period. Review of the POS reports
24 showed positive, negative, and zero-dollar entries.
25 Analysis of POS report disclosed no duplicate entries

1 based on receipt numbers. Exhibit E, pages 57 through
2 841.

3 POS report disclosed Appellant collected
4 \$336,000.00 in sales tax for just the Glendale location,
5 which, when converted to measure, the taxable sales
6 amounted to over \$3.7 million. Exhibit D, page 42.

7 Comparison through reported taxable sales for
8 Glendale of just under \$2.3 million revealed an actual
9 basis difference of over \$1.4 million. Exhibit E,
10 page 842. No POS data was provided for the Santa Ana
11 location. Exhibit D, page 30.

12 Using the Glendale sales tax collected, along
13 with the reported sales ratio for both stores, the
14 Department computed sales tax collected of \$134,000.00 for
15 the Santa Ana location. Exhibit D, page 42. When
16 converted to taxable measure, the Department calculated
17 audited taxable sales just under \$1.5 million for the
18 Santa Ana location.

19 Audited taxable sales were compared to Santa Ana
20 reported taxable sales of just over \$900,000.00, a
21 difference of almost \$600,000.00, was computed for the
22 period from first quarter 2014 to first quarter 2016 only.
23 Exhibit E, page 842.

24 The Appellant properly reported its first quarter
25 2016 sales and sales tax for the Santa Ana location on

1 this permit's return. The Santa Ana location continued
2 operations, albeit, under a related permit number, for the
3 remainder of this audit period. Exhibit G, pages 844
4 through 849.

5 No assessment was made beyond the first quarter
6 of 2016 period for the Santa Ana location. The combined
7 additional taxable sales amounted to more than \$2 million,
8 and the combined point percentage of error on taxable
9 sales is 63 percent. Exhibit E, page 842.

10 Appellant has not provided evidence to support
11 the contention that the POS system data is incorrect. And
12 also, when the Appellant is stating in their Exhibit 1 of
13 the differences should be only \$34,000.00 for the 2014;
14 \$4,234.00 for 2015; and \$10,046.00 for 2016, he's not
15 taking into account the Santa Ana location, which he had
16 provided on the returns.

17 He reported both Santa Ana and Glendale on this
18 return up through the first quarter of 2016. So when you
19 add in the Santa Ana location, the sales boost up
20 dramatically. Again, the POS system data that he provided
21 was only for the Glendale location. He was asked to
22 provide Santa Ana location POS data and failed to provide
23 it. This concludes my presentation, and I'm available to
24 answer any questions you may have.

25 ADMINISTRATIVE LAW JUDGE WONG: Thank you,

1 Mr. Suazo.

2 I will now turn to my co-panelists, starting with
3 Judge Ralston, for any questions.

4 ADMINISTRATIVE LAW JUDGE RALSTON: Not at this
5 time. Thank you.

6 ADMINISTRATIVE LAW JUDGE WONG: Thank you.

7 Judge Brown?

8 ADMINISTRATIVE LAW JUDGE BROWN: I'll say not at
9 this time also.

10 ADMINISTRATIVE LAW JUDGE WONG: Okay. Thank you.

11 I also do not have any questions for CDTFA at
12 this time, so we will turn it back over to Appellant for
13 your rebuttal and closing statement. You have 26 minutes.
14 Please proceed.

15 MR. SAEDIFAR: Regarding Santa Ana, we offered
16 the auditor that he could just stop by and look at Santa
17 Ana the way he looked at Glendale. Afterward, they came
18 out and brought Santa Ana up and everything was paid.
19 Everything was on the tax return and the stuff was paid,
20 and all of the deposits -- this is a multimillion dollar
21 business. This is \$30 million in three years, and a lot
22 of cash was deposited, and we keep it as correct as
23 possible.

24 We had one audit in the past before this one, bad
25 experience, because we didn't know, and we didn't have

1 that much, so it cost us a lot of money to fix that audit.
2 So from this audit, everything was recorded, and we kept
3 it correct as much as we could possibly, you know. So
4 Santa Ana, you know, we offered the auditor to go there
5 and look there.

6 They never brought up Santa Ana in the first
7 place. They never mentioned anything about Santa Ana.
8 Afterward, they came out and matched the number with Santa
9 Ana. They could go to Santa Ana and see. They know the
10 two locations. I don't have anything else. Thanks.

11 ADMINISTRATIVE LAW JUDGE WONG: Thank you.

12 I will turn to my co-panelists for any other
13 questions they may have for Appellant or CDTFA, starting
14 with Judge Ralston.

15 ADMINISTRATIVE LAW JUDGE RALSTON: No questions.
16 Thank you.

17 ADMINISTRATIVE LAW JUDGE WONG: Thank you.

18 Judge Brown?

19 ADMINISTRATIVE LAW JUDGE BROWN: I don't think I
20 have any questions. Thank you.

21 ADMINISTRATIVE LAW JUDGE WONG: Okay. I just
22 have a few follow-up questions. CDTFA mentioned that
23 Appellant did not provide any POS records for the Santa
24 Ana location. Do you recall providing any of that to
25 CDTFA?

1 MR. SAEDIFAR: If he asked for that, definitely,
2 we would provide it. Anything they asked, we provided.

3 ADMINISTRATIVE LAW JUDGE WONG: You had mentioned
4 you were represented by an accountant during the audit --
5 don't mention names.

6 MR. SAEDIFAR: Yes, correct.

7 ADMINISTRATIVE LAW JUDGE WONG: Was that person
8 the primary person interacting with CDTFA, or were you
9 also involved?

10 MR. SAEDIFAR: No, he was the one.

11 ADMINISTRATIVE LAW JUDGE WONG: Did you provide
12 books and records to him or her and that person provided
13 it to CDTFA?

14 MR. SAEDIFAR: That is correct. I did.

15 ADMINISTRATIVE LAW JUDGE WONG: Is it possible
16 that the accountant that you used did not provide all of
17 the documents to CDTFA?

18 MR. SAEDIFAR: I don't think so. He did provide
19 it. He was following --

20 ADMINISTRATIVE LAW JUDGE WONG: Okay. Let me
21 just double check if I have any further questions. Okay.
22 I don't have any further questions. And I will double
23 check one last time with my co-panelists to see if they
24 have any last questions.

25 Judge Ralston?

1 ADMINISTRATIVE LAW JUDGE RALSTON: No, thank you.

2 ADMINISTRATIVE LAW JUDGE WONG: Judge Brown?

3 ADMINISTRATIVE LAW JUDGE BROWN: No, thank you.

4 ADMINISTRATIVE LAW JUDGE WONG: I want to thank
5 both parties for the time this afternoon. This concludes
6 the hearing. The record is closed, and the case is
7 submitted today. The judges will meet and decide the case
8 based on the exhibits presented and admitted as evidence.
9 We will send both parties our written decision no later
10 than 100 days from today. This oral hearing is now
11 adjourned.

12 (The hearing was adjourned at 1:52 p.m.)
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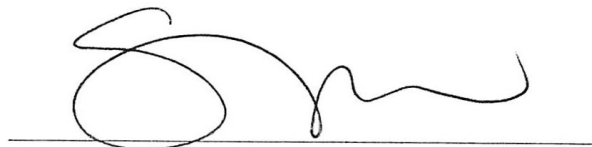
1 HEARING REPORTER'S CERTIFICATE

2
3 I, Shelby K. Maaske, Hearing Reporter in and for
4 the State of California, do hereby certify:

5 That the foregoing transcript of proceedings was
6 taken before me at the time and place set forth, that the
7 testimony and proceedings were reported stenographically
8 by me and later transcribed by computer-aided
9 transcription under my direction and supervision, that the
10 foregoing is a true record of the testimony and
11 proceedings taken at that time.

12 I further certify that I am in no way interested
13 in the outcome of said action.

14 I have hereunto subscribed my name this 24th day
15 of October, 2023.

16
17
18
19 

20 Shelby Maaske,
21 Hearing Reporter
22
23
24
25

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