



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, February 13, 2024, 1:00 p.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 01/31/24, 2:40 p.m.)

Business Tax Appeals Hearings

HD Carriers LLC, 230312725

Panel Lead:

Lauren Katagihara

Panel Members:

Andrew Wong

Joshua Lambert

Appearing for Taxpayer:

Eric Beauchamp, Representative

Appearing for Department of

Tax and Fee Administration:

Courtney Daniels, Attorney

Chad Bacchus, Attorney

Jason Parker, Hearing Representative

Issue: Whether appellant is entitled to a refund of the use tax it paid in association with its purchase and use of a commercial vehicle.

4JR Enterprises, 20096662

High Five Enterprises, 20096663

JR Fueling, 20096664

Panel Lead:

Michael Geary

Panel Members:

Keith Long

Joshua Lambert

Appearing for Taxpayer:

Askel Bagheri, Attorney

Appearing for Department of

Tax and Fee Administration:

Randy Suazo, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issues: Whether clear and convincing evidence establishes fraud sufficient to avoid the bar of the statute of limitations and the imposition of the fraud penalty, and whether adjustments to the disputed measures of unreported taxable sales are warranted.



**State of California
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The following case was removed from this agenda:

J. Zarrabi, 19064928

Taxpayer 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.