



Agenda

Office of Tax Appeals Hearings
Tuesday, September 10, 2024, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 08/28/24, 4:53 p.m.)

Business Tax Appeals Hearings

Touma Smoke, Inc., 230814072

Panel Lead:

Andrew Wong

Panel Members:

Suzanne Brown

Teresa Stanley

Appearing for Taxpayer:

John Touma, Representative

Dani Khouri, Representative

Appearing for Department of
Tax and Fee Administration:

Ravinder Sharma, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

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

1:00 p.m. Session

Bee Management, Inc., 231014492

Panel Lead:

Kimberly Wilson

Panel Members:

Natasha Ralston

Micheal Geary

Appearing for Taxpayer:

Manny Almeida, Representative

Appearing for Department of
Tax and Fee Administration:

Randy Suazo, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issue: Whether adjustments are warranted to the deficiency measure for unreported taxable door admission fees.



Franchise and Income Tax Appeals Hearing

S. Adamyan, 230713953, 230914357

Panel Lead: Teresa Stanley
Panel Members: Kimberly Wilson
Eddy Y.H. Lam
Appearing for Taxpayer: S. Adamyan, Taxpayer
Appearing for Franchise Tax Board: Eric Brown, Attorney
Jackie Zumaeta, Attorney

Issues: Whether appellant established error in the Franchise Tax Board's denial of claims for refund for taxable years 2020, 2021, and 2022; and whether a frivolous appeal penalty should be imposed.

The following case was removed from this agenda:

Furniture Gallery Enterprises, 230212627 Taxpayer withdrew appeal.

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.