



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

### Agenda

Office of Tax Appeals Hearings  
Wednesday, December 11, 2024, 9:30 a.m.  
12900 Park Plaza Dr.  
Suite 300  
Cerritos, CA 90703

(Agenda updated as of 12/04/24, 11:44 a.m.)

### **Business Tax Appeals Hearings**

Acre Garden Supply, 231214880

Panel Lead:

Greg Turner

Panel Members:

Steven Kim

Teresa A. Stanley

Appearing for Taxpayer:

Manny Almeida, Representative

Appearing for Department of

Tax and Fee Administration:

Ravinder Sharma, Hearing Representative

Chad Bacchus, Attorney

Jason Parker, Hearing Representative

Issues: Whether further adjustments to the measure of appellants' unreported taxable sales are warranted and whether the negligence penalty was improperly imposed.

SL Blue Garden Corp., 231214934

Panel Lead:

Teresa A. Stanley

Panel Members:

Greg Turner

Andrew Wong

Appearing for Taxpayer:

Brandon Fan, Representative

Appearing for Department of

Tax and Fee Administration:

Sunny Paley, Attorney

Stephen Smith, Attorney

Jason Parker, Hearing Representative

Issue: Whether appellant is liable as a successor for unpaid sales and use tax liabilities of Eurosport Automotive, Inc.



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The following case was removed from this agenda:

Therakos, Inc., 21047618

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](mailto: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.