



## OFFICE OF TAX APPEALS

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### Agenda

Office of Tax Appeals Hearings  
Tuesday, May 13, 2025, 1:00 p.m.  
12900 Park Plaza Dr.  
Suite 300  
Cerritos, CA 90703

(Agenda updated as of 04/28/25, 11:00 a.m.)

### **Business Tax Appeals Hearing**

HM Carpet, Inc., 240616486

Panel Lead:

Andrew Wong

Panel Members:

Josh Aldrich

Suzanne B. Brown

Appearing for Taxpayer:

Manny Almeida, Representative

Appearing for Department of

Tax and Fee Administration:

Kevin Smith, Attorney

Jarrett Noble, Attorney

Jason Parker, Hearing Representative

Issues: Whether the amount of unreported purchases subject to use tax should be reduced and whether appellant was negligent.

The following cases were removed from this agenda:

A. Flores, 231214889

Taxpayer requested a postponement.

SABSV Inc., 21088505

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.