



## OFFICE OF TAX APPEALS

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### Agenda

Office of Tax Appeals Hearings  
Tuesday, May 20, 2025, 9:30 a.m.  
400 R Street  
Hearing Room  
Sacramento, CA 95811

(Agenda updated as of 04/30/25, 3:02 p.m.)

### **Business Tax Appeals Hearing**

Star of India, LLC, 18083610, 21088499

Panel Lead:

Natasha Ralston

Panel Members:

Keith T. Long

Kim Wilson

Appearing for Taxpayer:

Kai Mickey, Representative

Appearing for Department of

Tax and Fee Administration:

Steve Smith, Attorney

Nalan Samarawickrema, Hearing Representative

Jason Parker, Hearing Representative

Issues: Whether appellant has shown that adjustments are warranted to the audited understatements of reported taxable sales; whether the understatements were the result of negligence; and, whether the finality penalty should be relieved.

The following cases were removed from this agenda:

Bseen, LLC, 230413091

Taxpayer requested a postponement.

Evergrow Investments Inc., 230813959

Taxpayer did not respond to the hearing notice.

D. Welstead and V. Welstead, 231014529

Taxpayers requested a postponement.

The CGS Trust, 21119163, 21129374,

22029617, The SAS Trust, 21129187

FTB requested deferral of these cases.

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.