



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Wednesday, May 21, 2025, 9:30 a.m.
Virtual Hearings

(Agenda updated as of 05/07/25, 4:23 p.m.)

Business Tax Appeals Hearings

Anytime2Buy Auto, LLC, 240315692

Panel Lead:

Teresa A. Stanley

Panel Members:

Sheriene Anne Ridenour

Keith T. Long

Appearing for Taxpayer:

J. Morris, Taxpayer

Suzanne Bryant, Representative

Appearing for Department of
Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issues: Whether appellant established that a reduction in the audited measure of tax is warranted and whether the negligence penalty was properly imposed.

St. Tomas Market, Inc., 231114755

Panel Lead:

Suzanne B. Brown

Panel Members:

Steven Kim

Andrew Wong

Appearing for Taxpayer:

Paul Azir, Representative

Appearing for Department of
Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Jarrett Noble, Attorney

Jason Parker, Hearing Representative

Issues: Whether further adjustments to the amount of unreported taxable sales are warranted and whether the negligence penalty was properly imposed.



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1:00 p.m. Session

Franchise and Income Tax Appeals Hearing

P. Luong and L. Luong, 231114675

Panel Lead:

Teresa A. Stanley

Panel Members:

Greg Turner

Erica Parker

Appearing for Taxpayer:

P. Luong, Taxpayer

L. Luong, Taxpayer

Thu L. Thai, Representative

Appearing for Franchise Tax Board:

Topher Tuttle, Attorney

Alisa Pinarbasi, Attorney

Issue: Whether appellants' claims for refund for taxable years 2017 and 2018 are barred by the statute of limitations.

Business Tax Appeals Hearings

Brian Steve Dolivek, 231114784

Panel Lead:

Steven Kim

Panel Members:

Teresa A. Stanley

Natasha Ralston

Appearing for Taxpayer:

Brian Steve Dolivek, Representative

Appearing for Department of

Tax and Fee Administration:

Jennifer Barry, Attorney

Jarrett Noble, Attorney

Jason Parker, Hearing Representative

Issues: Whether any adjustment to the measure of unreported taxable sales is warranted; whether any additional relief from tax is warranted due to reasonable reliance on written advice from the California Department of Tax and Fee Administration; and whether any additional interest relief is warranted.



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Nassr A. Abdulla Mohamed, et al., 230112425

Panel Lead:

Suzanne B. Brown

Panel Members:

Andrew Wong

Sheriene Anne Ridenour

Appearing for Taxpayer:

Megha Sharma, Representative

Appearing for Department of

Tax and Fee Administration:

Ravinder Sharma, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issue: Whether any adjustments are warranted to the taxable measure.

The following case was removed from this agenda:

M. Simental, 240616586

During OTA review the FTB conceded the entire amount at issue.

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.