



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Tuesday, June 17, 2025, 9:00 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 06/16/25, 2:59 p.m.)

Business Tax Appeals Hearings

Plus West LA Corp, 240415806

Panel Lead:

Teresa A. Stanley

Panel Members:

Sheriene Anne Ridenour

Michael F. Geary

Appearing for Taxpayer:

Mike Assar, Representative

Steven Mather, Attorney

Appearing for Department of
Tax and Fee Administration:

Sunny Paley, Attorney

Stephen Smith, Attorney

Jeanine Candelaria, Hearing Representative

Issues: Whether CDTFA timely issued the Notice of Determination; whether adjustments are warranted to the tax liability for the period February 10, 2011, through April 14, 2014; whether CDTFA properly imposed the 25 percent fraud penalty; and, whether CDTFA properly imposed the 40 percent penalty on unremitted tax reimbursement collected for the first quarter of 2011 (1Q11) to 1Q13 and 3Q13 to 1Q14.

Route 56 Plus, LLC, 240415807

Panel Lead:

Teresa A. Stanley

Panel Members:

Sheriene Anne Ridenour

Michael F. Geary

Appearing for Taxpayer:

Hamid Assar, Representative

Steven Mather, Attorney

Appearing for Department of
Tax and Fee Administration:

Sunny Paley, Attorney

Stephen Smith, Attorney

Jeanine Candelaria, Hearing Representative



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Issues: Whether CDTFA timely issued the Notice of Determination; whether adjustments are warranted to the tax liability for the period April 1, 2012, through June 30, 2014; whether adjustments are warranted for the excess sales tax reimbursement collected; whether the CDTFA properly imposed the 25 percent fraud penalty; and, whether CDTFA properly imposed the 40 percent penalty on unremitted tax reimbursement collected but not paid.

1:00 p.m. Session

La Perla Del Mar, Inc., 240215378

Panel Lead:

Michael F. Geary

Panel Members:

Josh Lambert

Steven Kim

Appearing for Taxpayer:

Raul Carrega, Representative

Appearing for Department of

Tax and Fee Administration:

Randy Suazo, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issue: Whether appellant is entitled to an adjustment to the measure of unreported taxable sales.

PBM Service, Inc., 230914400

Panel Lead:

Suzanne B. Brown

Panel Members:

Greg Turner

Sheriene Anne Ridenour

Appearing for Taxpayer:

Johan Janssens, Representative

Christopher K. Wong, Representative

Appearing for Department of

Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

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



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SABSV, Inc., 21088505

Panel Lead:

Josh Aldrich

Panel Members:

Keith T. Long

Kim Wilson

Appearing for Taxpayer:

Gerald J. Donnini II, Attorney

Appearing for Department of

Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Stephen Smith, Attorney

Jason Parker, Hearing Representative

Issues: Whether adjustments are warranted to the measure of unreported taxable sales for liability period 1 (October 1, 2014, through September 30, 2017); and whether further adjustments are warranted to the measure of unreported taxable sales for liability period 2 (October 1, 2017, through September 30, 2019).

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.