



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Tuesday, August 12, 2025, 1:00 p.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 08/06/25, 3:40 p.m.)

Business Tax Appeals Hearings

T. Kim, 240415796

Panel Lead:

Greg Turner

Panel Members:

Michael F. Geary

Keith T. Long

Appearing for Taxpayer:

T. Kim, Taxpayer

Min Sun Cho, Representative

Appearing for Department of
Tax and Fee Administration:

Ravinder Sharma, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issues: Whether appellant (a mini-mart / gas station) sold all Tangible Personal Property on a tax-included basis; whether CDTFA properly calculated the "markup" in the markup method; whether Cigarette Manufacturer Rebates are included in the taxable measure; and, whether the negligence penalty was properly imposed.

S. Olivia, 240415980

Panel Lead:

Kim Wilson

Panel Members:

Keith T. Long

Michael F. Geary

Appearing for Taxpayer:

S. Olivia, Taxpayer

Walter Weiss, Attorney

Appearing for Department of
Tax and Fee Administration:

Vanessa Bedford, Attorney

Gary Huxsoll, Attorney

Jason Parker, Hearing Representative

Issues: Whether the Notice of Dual Determination was timely issued; whether appellant is personally liable for Roadrunner Auto Group, Inc.'s unpaid tax liabilities for the liability period, pursuant to Revenue and Taxation Code section 6829; and, whether the late payment and late filing penalties should be abated.



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The following cases were removed from this agenda:

K. Pham, 240616335

Tobacco & More Inc., 240215300

R. Hanna, 240215299

S. Olivia, 240415980

Taxpayer withdrew appeal.

Taxpayer requested a postponement.

Taxpayer requested a postponement.

CDTFA requested this case be deferred.

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.