



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Tuesday, September 9, 2025, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 08/27/25, 3:20 p.m.)

Business Tax Appeals Hearings

A. Flores, 231214889

Panel Lead:

Steven Kim

Panel Members:

Josh Lambert

Appearing for Taxpayer:

Andrew Wong

Appearing for Department of
Tax and Fee Administration:

Raul Carrega, Representative

Ravinder Sharma, Hearing Representative

Chad Bacchus, Attorney

Jason Parker, Hearing Representative

Issues: Whether CDTFA timely issued the Notice of Determination; whether any adjustment to the measure of unreported taxable sales is warranted; whether appellant was negligent; and, whether appellant has established reasonable cause to abate the failure-to-file penalty.

1:00 p.m. Session

M. Gordon, 230814024

Panel Lead:

Teresa A. Stanley

Panel Members:

Josh Lambert

Natasha Ralston

Appearing for Taxpayer:

M. Gordon, Taxpayer

Jeffrey Hamilton, Representative

Appearing for Department of
Tax and Fee Administration:

Amanda Jacobs, Attorney

Chad Bacchus, Attorney

Jason Parker, Hearing Representative

Issue: Whether appellant is personally liable for the unpaid sales tax liabilities of M & L Smith, Inc., pursuant to Revenue and Taxation Code section 6829.



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The following cases were removed from this agenda:

S. Reilly, 240917521

FTB requested deferral of this case.

MGM Holdings, Inc. & Subsidiaries, 231014548

FTB requested deferral of this case.

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.