



OFFICE OF TAX APPEALS

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Agenda

Office of Tax Appeals Hearings
Tuesday, October 14, 2025, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 09/25/25, 12:53 p.m.)

Business Tax Appeals Hearings

R. Cherewick, 240616402

Panel Lead:

Teresa A. Stanley

Panel Members:

Kim Wilson

Sheriene Anne Ridenour

Appearing for Taxpayer:

Jason Goldstein, Attorney

Appearing for Department of

Tax and Fee Administration:

Mari Guzman, Attorney

Jarrett Noble, Attorney

Jason Parker, Hearing Representative

Issue: Whether appellant is personally liable for the unpaid sales tax liabilities of Global Entry Doors 32, LLC, for the period January 1, 2019, through July 31, 2019.

1:00 p.m. Session

Starbuzz International, Inc. and Starbuzz Tobacco, Inc., 240415936

Panel Lead:

Andrew Wong

Panel Members:

Suzanne B. Brown

Steven Kim

Appearing for Taxpayer:

Mardiros H. Dakessian, Attorney

Joshua Lin, Attorney

Appearing for Department of

Tax and Fee Administration:

Stephen Smith, Attorney

Andrew Amara, Attorney

Pamela Bergin, Attorney

Issues: Whether the California Department of Tax and Fee Administration's (CDTFA's) petition for rehearing and subsequent briefings constituted unreasonable actions warranting reimbursement of appellants' fees and expenses; whether CDTFA's position regarding the following was unreasonable and warrants reimbursement of appellants'



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fees and expenses: former subdivision (b) of Revenue and Taxation Code section 30121 (in effect from January 1, 1989, through March 31, 2017); the Cigarette and Tobacco Products Tax Annotation entitled "Tobacco Products—Tobacco Content" (published on September 27, 1996); and this Annotation's published backup letter; and, whether CDTFA should be sanctioned.

The following case was removed from this agenda:

R. Espinoza Montoya, 240415856 Taxpayer requested a postponement.

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.