



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

### Agenda

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

(Agenda updated as of 11/26/25, 12:05 p.m.)

### **Business Tax Appeals Hearings**

King Solarman, Inc., 230613462  
Solarman Distribution, Inc., 230613464

Panel Lead:

Andrew Wong

Panel Members:

Sheriene Anne Ridenour

Greg Turner

Appearing for Taxpayer:

Steven Mather, Attorney

James Mather, Attorney

Appearing for Department of  
Tax and Fee Administration:

Kevin Smith, Attorney

Jarrett Noble, Attorney

Jason Parker, Hearing Representative

Issue: The issue to be decided in this appeal is whether mobile solar units qualify as mobile transportation equipment under Revenue and Taxation Code section 6023.



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### 1:00 p.m. Session

Johnnie's Paint and Body Shop, Inc., 240415983

Panel Lead: Josh Aldrich

Panel Members: Steven Kim

Andrew Wong

Appearing for Taxpayer: Michael O'Connor, Attorney

Geoffrey Plourde, Attorney

Kandice Heejung Jung, Attorney

Appearing for Department of  
Tax and Fee Administration:

Sunny Paley, Attorney

Jarrett Noble, Attorney

Jason Parker, Hearing Representative

Issues: Whether any part of the deficiency determination is barred by the statute of limitations provided in Revenue and Taxation Code section 6387; whether CDTFA properly imposed the 25 percent fraud penalty for the period January 1, 2008, through December 31, 2016 (liability period); whether CDTFA properly imposed the 40 percent penalty on remitted sales tax reimbursement collected; and, whether adjustments to the measure of unreported taxable sales are warranted.

The following case was removed from this agenda:

Nexus Energy Systems, Inc., 240816985      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](mailto: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.