



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Tuesday, March 10, 2026, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 03/09/26, 9:29 a.m.)

Business Tax Appeals Hearings

Kim Brothers World Wide, 241218331

Panel Lead:

Kim Wilson

Panel Members:

Katrine Shelton

Steven Kim

Appearing for Taxpayer:

J. Kim, Taxpayer

Marc Brandeis, Representative

Appearing for Department of
Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issue: Whether further adjustments to the reaudited measure of taxable sales are warranted.

1:00 pm Session

24 Carrots Special Events, Inc., 240817036

Panel Lead:

Andrew Wong

Panel Members:

Steven Kim

Kim Wilson

Appearing for Taxpayer:

N. Bennett, Taxpayer

Mardiros H. Dakessian, Attorney

Bejamin K. Lee, Attorney

Appearing for Department of
Tax and Fee Administration:

Jennifer Barry, Attorney

Jarrett Noble, Attorney

Jason Parker, Hearing Representative

Issues: Whether appellant is a retailer who made taxable sales during the liability period; what is the applicable statute of limitations; whether appellant was negligent; and, whether the failure-to-file penalties should be relieved.



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The following cases were removed from this agenda:

S. Olivia, 240415980
iAutomation, Inc., 241017633

OTA postponed this hearing.
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.