



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Tuesday, May 12, 2026, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 04/30/26, 9:53 a.m.)

Business Tax Appeals Hearings

R. Ramos, 241218173

Panel Lead:

Keith T. Long

Panel Members:

Steven Kim

Teresa A. Stanley

Appearing for Taxpayer:

R. Ramos, Taxpayer

Joseph Swift, Representative

Appearing for Department of
Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issue: Whether further reductions to the audited taxable measure are warranted.

1:00 p.m. Session

Napa Valley Limoncello Company, LLC, 250419240

Panel Lead:

Teresa A. Stanley

Panel Members:

Andrew Wong

Josh Aldrich

Appearing for Taxpayer:

Arthur Haroutiounian, Representative

Appearing for Department of
Tax and Fee Administration:

Ravinder Sharma, Hearing Representative

Jarett Noble, Attorney

Jason Parker, Hearing Representative

Issues: Whether appellant has established that adjustments to the measure of unreported taxable sales are warranted; whether appellant has established that adjustments to the unremitted tax are warranted; and, whether CDTFA properly imposed the penalty for collected but unremitted sales tax.



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The following cases were removed from this agenda:

iAutomation, Inc., 241017633
Z. Mamdani, 240917481

Taxpayer requested a postponement.
Taxpayer waived hearing.

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.