



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Wednesday, July 22, 2026, 9:00 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 07/02/26 2:50 p.m.)

Business Tax Appeals Hearings

Crane S, S, & S LLC, 231014526

Panel Lead:

Kim Wilson

Panel Members:

Keith T. Long

Natasha Ralston

Appearing for Taxpayer:

Bryan Crane, Representative

Appearing for Department of

Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issue: Whether adjustments to the disallowed claimed exempt food sales are warranted

1:00 p.m. Session

Bseen, LLC, 230413091

Panel Lead:

Josh Aldrich

Panel Members:

Keith T. Long

Kim Wilson

Appearing for Taxpayer:

Michael Pearson, Attorney

Appearing for Department of

Tax and Fee Administration:

Leslie Ang, Attorney

Cary Huxsoll, Attorney

Olivia Figueroa, Hearing Representative

Issues: Whether CDTFA properly imposed the 50 percent failure-to-pay penalty and whether CDTFA properly imposed the 10 percent negligence penalty.



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The following case was removed from this agenda:

O'Sullivan's Sports Bar LLC, 230613680 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.