Agenda

Office of Tax Appeals Hearings
Tuesday, December 8, 2026, 9:00 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 11/19/26, 2:02 p.m.)

Business Tax Appeals Hearings

Cellzone Group, Inc., 250923158

Panel Lead:	Keith T. Long
Panel Members:	Steven Kim
	Josh Aldrich
Appearing for Taxpayer:	Jessie Kim, Representative
Appearing for Department of Tax and Fee Administration:	Kevin Smith, Attorney
	Cary Huxsoll, Attorney
	Jason Parker, Hearing Representative

Issue: Whether a reduction to the measure of unreported taxable vendor rebates is warranted.

Independent Sheet Metal, Inc., 250522254

Panel Lead:	Teresa A. Stanley
Panel Members:	Keith T. Long
	Steven Kim
Appearing for Taxpayer:	Armen Arutyunyan, Representative
Appearing for Department of Tax and Fee Administration:	Jennifer Barry, Attorney
	Jarrett Noble, Attorney
	Jason Parker, Hearing Representative

Issues: Whether adjustments to the measure of disallowed claimed nontaxable sales are warranted, and whether CDTFA properly imposed the negligence penalty.

The following cases were removed from this agenda:

R. Hassanally (Fairfield CJD, LP), 230813956,
R. Hassanally (Fairfield Imports Two, LLC), 240415813,
R. Hassanally (Fairfield Imports Three, LLC), 240415814,
R. Hassanally (Vallejo CJD, LLC), 240415815,
R. Hassanally (Fairfield Imports, LLC), 240415816, and
R. Hassanally (Maverick Auto Group 2 LLC), 240415817 Taxpayers 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.