

Memorandum

To : Audit Determination & Refund Section
MIC: 39

Date : 01/14/2015

From : Stella Mayer
AA- Southern California Dual Team

Subject : Request for 6829 Dual:

Primary Account: [REDACTED]

Dualee: [REDACTED]

Dualee: [REDACTED]

Dual Periods: 04 01 13 - 09 30 13 (BA), 01 01 13 - 03 31 13 (SA), 10 01 12 - 12 31 12 (SA), 08 06 12 - 09 30 12 (SA)

[REDACTED]
[REDACTED]
[REDACTED]

SYNOPSIS

[REDACTED] was a retail store which sold nutritional supplements, work-out powders, and body building supplements which resulted in the collection of sales taxes from 08/06/2012 to 09/30/2013. As of January 1, 2016 [REDACTED] has an outstanding sales tax debt of \$63,394.99 without CRF Fees.

The CRF Fees will be excluded from the liability to be dualled as they represent a collection cost incurred by the Board for its collection efforts to collect from the corporation, and stipulations in R&TC section 6833 do not allow for them to be issued personally to the responsible parties of the corporation.

Our investigation has established a dual determination under R&TC section 6829 is warranted against [REDACTED] and [REDACTED].

The liability periods for [REDACTED] to be included in the determination include: 04 01 13 - 09 30 13 (BA), 01 01 13 - 03 31 13 (SA), 10 01 12 - 12 31 12 (SA), 08 06 12 - 09 30 12 (SA).

The liability periods for [REDACTED] to be included in the determination include: 04 01 13 - 06 30 13 (BA), 01 01 13 - 03 31 13 (SA), 10 01 12 - 12 31 12 (SA), 08 06 12 - 09 30 12 (SA) and will not include the liability period 07 01 13 - 09 30 13. [REDACTED] had no further involvement with the operations and management of the business after August 2013 when [REDACTED] filed for a restraining order against [REDACTED]; Dissolution filed on 1/22/14 revealed that [REDACTED] would receive 100% interest in [REDACTED] (Exhibit 6).

The evidence necessary to establish a dual determination against [REDACTED] and [REDACTED] is as follows:

TERMINATION

Is the Corporation suspended? Yes



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

OFFER IN COMPROMISE

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GAVIN NEWSOM
Governor

YOLANDA RICHARDSON
Secretary, Government Operations Agency

NICOLAS MADUROS
Director

August 5, 2021

Mr. Kevin Waldron, JD, LL.M.
Dallo Law Group
406 Ninth Avenue, Suite #212
San Diego, CA 92101

Re: [REDACTED]
[REDACTED]
Equitable Relief Request

Dear Mr. Waldron:

Your client's request for Equitable Relief (ER) under Revenue and Taxation Code section 6456 has been approved. Relief is granted for the liability associated with [REDACTED] which was billed to your client for the period of August 6, 2012, through June 30, 2013.

This document shall serve as your client's confirmation of ER approval and should be retained for [REDACTED] records.

If you have any additional questions or concerns regarding the ER process, please contact me at (916) 205-9614. Thank you for your cooperation.

Sincerely,

Matthew Giannini

Matthew Giannini
Business Taxes Specialist I

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CC: [REDACTED]
[REDACTED]
[REDACTED]