



**Agenda**

Office of Tax Appeals Hearings  
Tuesday, March 23, 2021, 1:00 p.m.  
Virtual Hearings

(Agenda updated as of 03/15/21, 2:00 p.m.)

**Franchise and Income Tax Appeals Hearing**

~~3 Arts Entertainment Topco, Inc., 20066303~~

~~Panel Lead: \_\_\_\_\_ Amanda Vassigh~~

~~Panel Members: \_\_\_\_\_ Sheriene Ridenour~~

~~\_\_\_\_\_ Keith Long~~

~~Appearing for Taxpayer: \_\_\_\_\_ Thomas Olhgren, Representative~~

~~\_\_\_\_\_ Erika Otsuka, Representative~~

~~Appearing for Franchise Tax Board: \_\_\_\_\_ Christopher Cook, Tax Counsel~~

~~\_\_\_\_\_ Natasha Paige, Tax Counsel~~

~~Issue: Whether appellant has demonstrated reasonable cause to abate the underpayment penalty and monthly penalty.~~

The following case was removed from this agenda:

Spiegel 1984 Grandchildren's Trust #2, Taxpayer and agency reached mutual  
Barak Uziel S. Diskin, Trustee, 20036002 agreement.

Schat Communications, Inc., 19125556 Taxpayer did not respond to the hearing  
notice.

3 Arts Entertainment Topco, Inc., 20066303 Taxpayer and FTB requested this case be  
deferred.

The hearing location is accessible to people with disabilities. Please contact Mike Singh at (916)216-0097, or email Mike.Singh@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.