



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, March 21, 2023, 9:30 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 03/17/23, 3:47 p.m.)

Business Tax Appeals Hearing

Snowmagic, Inc., 21088332

Panel Lead:

Suzanne Brown

Panel Members:

Natasha Ralston

Keith Long

Appearing for Taxpayer:

Ruben Sislyan, Attorney

Bradley R. Marsh, Attorney

Appearing for Department of
Tax and Fee Administration:

Amanda Jacobs, Tax Counsel

Chad Bacchus, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether adjustments are warranted to the audit liability for unreported sales subject to use tax collection for the liability period (January 1, 2012, through December 31, 2015); whether the failure-to-file penalty should be relieved; and, whether relief of interest is warranted.

1:00 p.m. Session

Franchise and Income Tax Appeals Hearing

First Solar, 21088511

Panel Lead:

Ovsep Akopchikyan

Panel Members:

Kenny Gast

Tommy Leung

Appearing for Taxpayer:

Rocchina Oesterling Post, Representative

Appearing for Franchise Tax Board:

Nathan Hall, Tax Counsel

Jason Riley, Tax Counsel

Issue: Whether appellant has established error in respondent's denial of a research and development credit for the 2013 tax year.



**State of California
Office of Tax Appeals**

The following cases were removed from this agenda:

First Solar, 21088511

Taxpayer requested a postponement.

R. Bocci and D. Bocci, 21078224

Taxpayer requested this case be deferred.

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.