



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Tuesday, June 13, 2023, 9:30 a.m.  
400 R Street  
Hearing Room  
Sacramento, CA 95811

(Agenda updated as of 05/30/23, 4:00 p.m.)

**Franchise and Income Tax Appeals Hearings**

L. Campbell, 220911515

Panel Lead:

Veronica Long

Panel Members:

Sara Hosey

Joshua Aldrich

Appearing for Taxpayer:

L. Campbell, Taxpayer

Appearing for Franchise Tax Board:

Camille Dixon, Tax Counsel

Cynthia Kent, Tax Counsel

Issue: Whether appellant has demonstrated error in respondent Franchise Tax Board's assessment for the 2018 tax year.

**1:00 p.m. Session**

First Solar, Inc., 21088511

Panel Lead:

Ovsep Akopchikyan

Panel Members:

Kenny Gast

Tommy Leung

Appearing for Taxpayer:

Robert Garvey, 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

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The following cases were removed from this agenda:

Alecta pensionsforsakring om sesidigt, 21108726    FTB requested a postponement.  
J. Kendall and E. Kendall, 220811130                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](mailto: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.