



OFFICE OF TAX APPEALS

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Agenda

Office of Tax Appeals Hearings
Wednesday, April 22, 2026, 9:00 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 03/25/26, 3:42 p.m.)

Business Tax Appeals Hearing

DC Solar Solutions, Inc., 240215465

Panel Lead:

Andrew Wong

Panel Members:

Sheriene Anne Ridenour

Greg Turner

Appearing for Taxpayer:

Jesse McClellan, Attorney

Jeffrey Hartman, Attorney

Appearing for Department of
Tax and Fee Administration:

Kevin Smith, Attorney

Jarrett Noble, Attorney

Jason Parker, Hearing Representative

Issues: Whether mobile solar generators qualify as mobile transportation equipment; whether disallowed claimed nontaxable sales should be further reduced; and, whether appellant was negligent.

1:00 p.m. Session

Franchise and Income Tax Appeals Hearing

Moller Contra Costa RE Investors, LLC, 230713806

J.S.L.L., Inc., 230713807

J. Lawrence and L. Lawrence, 230713808

J.S.S.R., Inc., 230713809

J. Raphel and S. Raphel, 230713810

Tahoma, Inc., 230713811

T. Thompson and L. Thompson, 230713812

Panel Lead:

Josh Lambert

Panel Members:

Sheriene Anne Ridenour

Keith T. Long

Appearing for Taxpayer:

Chantal Renta, Attorney

Gregory Novotny, Attorney



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Appearing for Franchise Tax Board: Blake Cunningham, Attorney
Mira Coutinho, Attorney

Issues: Whether Moller Contra Costa RE Investors, LLC held property for investment purposes pursuant to Internal Revenue Code section 1031, and whether interest should be abated.

The following case was removed from this agenda:

Michaelangelos Pizza Restaurant, Inc., 250622299 Taxpayer 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.