Agenda

Office of Tax Appeals Hearings
Thursday, September 17, 2026, 9:00 a.m.
Virtual Hearings

(Agenda updated as of 09/15/26, 10:10 a.m.)

Business Tax Appeals Hearings

~~Flash Auto Sales, Inc., 250522092~~
~~Panel Lead: Natasha Ralston~~
~~Panel Members: Suzanne B. Brown~~
~~Teresa A. Stanley~~
~~Appearing for Taxpayer: Jesse Ruiz, Representative~~
~~Kinam Choi, Representative~~
~~Appearing for Department of Tax and Fee Administration: Nalan Samarawickrema, Hearing Representative~~
~~Christopher Brooks, Attorney~~
~~Jason Parker, Hearing Representative~~
~~Issues: Whether adjustments to the measure of unreported taxable sales are warranted and whether the fraud penalty was properly imposed.~~

Harmonic, Inc., 230713768

Panel Lead:	Andrew Wong
Panel Members:	Suzanne B. Brown
	Teresa A. Stanley
Appearing for Taxpayer:	Cosimo Zavaglia, Attorney
	William Gorrod, Attorney
Appearing for Department of Tax and Fee Administration:	Kevin Smith, Attorney
	Cary Huxsoll, Attorney
	Jason Parker, Hearing Representative

Issues: Whether providing replacement parts to out-of-state customers under warranty maintenance contracts is subject to use tax; and, whether appellant is entitled to a credit for taxes purportedly paid with respect to the replacement parts to other states prior to appellant's storage, use, or other consumption of those replacement parts in California.

1:30 p.m. Session

Franchise and Income Tax Appeals Hearing

D. Rosen, 240215337

Panel Lead:	Asaf Kletter
Panel Members:	Hans Famularo
	Steven Kim
Appearing for Taxpayer:	D. Rosen, Taxpayer
	Frank Sekula, Representative
Appearing for Franchise Tax Board:	Chris Davis, Attorney
	Jason Riley, Attorney

Issues: Whether appellant has demonstrated that it engaged in "qualified research" under R&TC section 23609, and if so, whether appellant has substantiated its "qualified research expenses" to claim the research and development credit.

The following cases were removed from this agenda:

M. Mooney, 250522043, 250522044	Taxpayer did not respond to the hearing notice.
Copper Rhino LLC, 250319058	Taxpayer requested a postponement.
M. Younger, 240315748	Taxpayer waived hearing.
Flash Auto Sales, Inc., 250522092	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.