



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Wednesday, May 13, 2026, 9:30 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 04/30/26, 9:52 a.m.)

Franchise and Income Tax Appeals Hearings

M. Talukder and S. Talukder, 241218378

Panel Lead: Sara A. Hosey

Panel Members: Seth Elsom
Greg Turner

Appearing for Taxpayer: Muhammad Khilji, Representative

Appearing for Franchise Tax Board: Amelia Breen, Attorney
Jackie Zumaeta, Attorney

Issues: Whether appellants have met their burden to establish error in FTB's proposed assessment, or the federal information upon which it is based; and whether appellants have established reasonable cause to abate the accuracy related penalty.

E. Shamam and E. Shamam, 231014474

Panel Lead: Greg Turner

Panel Members: Amanda Vassigh
Kenneth Gast

Appearing for Taxpayer: E. Shamam, Taxpayer
Steven Mather, Attorney

Appearing for Franchise Tax Board: Peter Kwok, Attorney
Charles Tsai, Attorney

Issue: Whether appellants have shown that they are entitled to a refund on the basis of duplicate sales from 2016 that were included as gross receipts for both 2016 and 2017.



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1:00 p.m. Session

J. Coyne, Jr., 18011393

Panel Lead:

Josh Lambert

Panel Members:

Cheryl L. Akin

Teresa A. Stanley

Appearing for Taxpayer:

J. Coyne, Jr., Taxpayer

Debbie White, Representative

Appearing for Franchise Tax Board:

Jason Riley, Attorney

Nathan Hall, Attorney

Issues: Whether appellant is subject to passive activity loss limitations and whether the statutory requirements of material participation have been met.

The following cases were removed from this agenda:

W. Heldman and D. Heldman, 250822893
Ally Financial Inc., 20015689

Taxpayers did not respond to the hearing notice.
FTB requested deferral of this case.

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.