



## OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

### Agenda

Office of Tax Appeals Hearings  
Wednesday, May 20, 2026, 9:30 a.m.  
Virtual Hearings

(Agenda updated as of 05/01/26, 2:24 p.m.)

#### **Business Tax Appeals Hearing**

S & K Food Services, Inc., 241017679

Panel Lead:

Teresa A. Stanley

Panel Members:

Steven Kim

Kim Wilson

Appearing for Taxpayer:

Nader Shahatit, Representative

Appearing for Department of

Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issues: Whether appellant has established that additional adjustments to the measure of unreported sales are warranted; whether it was proper for CDTFA to utilize an indirect audit method rather than relying solely on records appellant produced for audit; and, whether CDTFA properly imposed a negligence penalty.

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

#### **Franchise and Income Tax Appeals Hearing**

Z. Raihan and S. Sultana, 241017761

Panel Lead:

Steven Kim

Panel Members:

Teresa A. Stanley

L. Katrine Shelton

Appearing for Taxpayer:

Z. Raihan, Taxpayer

Appearing for Franchise Tax Board:

Chris Cook, Attorney

Adam Susz, Attorney

Issues: Whether appellants have established error in FTB's proposed assessment and whether appellants have established a basis for interest abatement.



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The following cases were removed from this agenda:

Infinity Wellness Institute, Inc., 250419201	Taxpayer did not respond to the hearing notice.
Leon's Powder Coating, Inc., 240215430	Taxpayer requested a postponement.
BSCB Enterprises, 241118089	CDTFA 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](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.