



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Tuesday, August 11, 2026, 9:00 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703

(Agenda updated as of 07/31/26, 2:59 p.m.)

Business Tax Appeals Hearing

~~iAutomation, Inc., 241017633~~

Panel Lead: _____ Steven Kim

Panel Members: _____ Josh Lambert

_____ Teresa A. Stanley

Appearing for Taxpayer: _____ Saksit Suetrong, Representative

_____ Laura Buckley, Attorney

Appearing for Department of

Tax and Fee Administration: _____ Nalan Samarawickrema, Hearing Representative

_____ Christopher Brooks, Attorney

_____ Jason Parker, Hearing Representative

~~Issues: Whether any adjustments are warranted to disallowed claimed sales in interstate/foreign commerce; whether appellant was negligent and the negligence penalty was properly imposed; and, whether appellant has established a basis to abate interest.~~

1:00 p.m. Session

Franchise and Income Tax Appeals Hearing

W. Heldman and D. Heldman, 250822893

Panel: _____ Steven Kim

Appearing for Taxpayer: _____ William Heldman, Taxpayer

_____ Richard Ponce, Representative

Appearing for Franchise Tax Board: _____ John Ly, Attorney

_____ Jackie Zumaeta, Attorney

Issue: Whether appellants' claims for refund for the 2016 and 2017 tax years are barred by the statute of limitations.



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Business Tax Appeals Hearing

R. Hanna, 240215299

Tobacco & More, Inc., 240215300

Panel Lead:

Panel Members:

Andrew Wong

Natasha Ralston

Steven Kim

Appearing for Taxpayer:

R. Hanna, Taxpayer

Aksel Bagheri, Attorney

Appearing for Department of
Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Christopher Brooks, Attorney

Jason Parker, Hearing Representative

Issues: Whether the determined liability should be further reduced and whether appellant committed fraud.

The following case was removed from this agenda:

A. Nazari, 18093816

iAutomation, Inc., 241017633

Taxpayer requested a postponement.

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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.