



OFFICE OF TAX APPEALS

OBJECTIVE. TRANSPARENT. ACCOUNTABLE.

Agenda

Office of Tax Appeals Hearings
Thursday, August 20, 2026, 9:00 a.m.
Virtual Hearings

(Agenda updated as of 08/17/26, 11:09 a.m.)

Business Tax Appeals Hearings

M. Massoud, 240716836

Panel Lead:

Panel Members:

Keith T. Long

Steven Kim

Huy "Mike" Le

Appearing for Taxpayer:

M. Massoud, Taxpayer

Jonathan Zandi, Representative

Appearing for Department of
Tax and Fee Administration:

Amanda Jacobs, Attorney

Chad Bacchus, Attorney

Jason Parker, Hearing Representative

Issue: Whether appellant may be held personally liable under Revenue and Taxation Code section 6829 for the unpaid liabilities of Shah Abass Corporation.

1:00 p.m. Session

WF Enterprises, Inc., 240716845

Panel Lead:

Panel Members:

Steven Kim

Josh Aldrich

Andrew Wong

Appearing for Taxpayer:

Andrew Gradman, Attorney

Appearing for Department of
Tax and Fee Administration:

Jennifer Barry, Attorney

Cary Huxsoll, Attorney

Jason Parker, Hearing Representative

Issue: Whether the business tax imposed on cannabis businesses in the City of San Jose is excluded from gross receipts pursuant to Revenue and Taxation Code section 6012(c)(5).



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The Drunken Crab, LP, 250522238

Panel Lead:

Steven Kim

Panel Members:

Andrew Wong

Suzanne B. Brown

Appearing for Taxpayer:

Michelle Nguyen, Representative

Appearing for Department of
Tax and Fee Administration:

Nalan Samarawickrema, Hearing Representative

Chad Bacchus, Attorney

Jason Parker, Hearing Representative

Issues: Whether appellant has established that an adjustment to the measure of unreported taxable sales is warranted; whether the 40 percent penalty pursuant to Revenue and Taxation Code section 6597 was properly imposed; and if so, whether appellant has established that relief of the penalty is warranted.

The following cases were removed from this agenda:

S. Ward and S. Martin-Ward, 240816984

Taxpayers did not respond to the hearing notice.

D. Acker, 250923281

FTB requested a postponement.

Natural Networks, Inc., 250622418

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.