



**Agenda**

Office of Tax Appeals Hearings  
Wednesday, September 25, 2019, 10:00 a.m.  
400 R Street  
Hearing Room  
Sacramento, CA 95811

Agenda updated as of 09/10/19, 9:30 a.m.

**Business Tax Appeals Hearings**

Myun Sik Chang and Jae Won Chang, 18011865

Panel Lead: Jeff Angeja

Panel Members: Sara Hosey

Amanda Vassigh

Appearing for Taxpayer: Myun Sik, Taxpayer

Jae Won Chang, Taxpayer

Framta Saechao, Attorney

Appearing for Department of

Tax and Fee Administration:

Scott Lambert, Hearing Representative

Lisa Renati, Hearing Representative

Christopher Brooks, Tax Counsel

Issue: Whether appellant has established that reductions are warranted to the measure of unreported taxable sales.

**Franchise and Income Tax Appeals Hearings**

Adam M. Berman and Alejandro Scotta, 18043054

Panel Lead: Joshua Lambert

Panel Members: Jeff Angeja

Jeffrey Margolis

Appearing for Taxpayer: Adam M. Bergman, Taxpayer

Nick P. Wagner, Representative

Appearing for Franchise Tax Board: Joel Smith, Tax Counsel

Natasha Page, Tax Counsel

Issue: Whether the notice and demand penalty should be abated.



**State of California  
Office of Tax Appeals**

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Zaki N. Kiriakos, 18053178

Panel Lead:

Panel Members:

Alberto Rosas

Michael Geary

Joshua Lambert

Appearing for Taxpayer:

Zari Kiriakos, Taxpayer

Appearing for Franchise Tax Board:

Shannon Pavao, Tax Counsel

Natasha Page, Tax Counsel

Issue: Are appellants wages subject to California tax, or do the wages constitute untaxable family leave benefits.

The hearing location is accessible to people with disabilities. Please contact Claudia Lopez at (916)206-4772, or email [Claudia.Lopez@ota.ca.gov](mailto:Claudia.Lopez@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.