



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
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www.boe.ca.gov

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MICHELLE STEEL
Third District, Rolling Hills Estates

JUDY CHU, Ph.D.
Fourth District, Los Angeles

JOHN CHIANG
State Controller

RAMON J. HIRSIG
Executive Director

STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
February 25-26, 2009
NOTICE AND AGENDA
Meeting Agenda (as of 3:00 p.m., 02/25/09)

[Agenda Changes](#)

Wednesday, February 25, 2009

10:30 a.m. Board Meeting*

Agenda items occur in the order in which they appear on the agenda. When circumstances warrant, the Board's Chair, may modify the order of the items on the agenda. Items may be postponed to a subsequent day; however, items will not be moved to an earlier day.

Board Meeting*

Oral Hearings

A. Homeowner and Renter Property Tax Assistance Hearing
(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

- A1. [Sydell Dublin, 437737+](#)
For Claimant: Sydell Dublin, Taxpayer
For Franchise Tax Board: Jean Cramer, Tax Counsel

B. Corporate Franchise and Personal Income Tax Hearings
(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

- B1. [Elias Erazo and Griselda Erazo, 441320+](#)
For Appellant: John S. Reynard, Representative
For Franchise Tax Board: Craig Scott, Tax Counsel

- B2. [Norman C. Turley, 358653+](#)
For Appellant: Norman Turley, Taxpayer
Meghan Hawley, Representative
For Franchise Tax Board: Craig Scott, Tax Counsel
- ~~B3. [Alan Gorg and Gwyndolin Gorg, 401348+](#)
For Appellant: Alan Gorg, Taxpayer
Gwyndolin Gorg, Taxpayer
Eric D. Tetrault, Representative
For Franchise Tax Board: Diane Ewing, Tax Counsel~~
- B4. [NASSCO Holdings, Inc., 317434+](#)
For Appellant: Gail A. Morse, Representative
Jon A. Sperring, Representative
James B. Euphrat, Representative
For Franchise Tax Board: William Gardner, Tax Counsel
- B5. [Randolph C. Read, 354399+](#)
For Appellant: Randolph C. Read, Taxpayer
Michael C. Cohen, Representative
For Franchise Tax Board: Terry Collins, Tax Counsel
- B6. [Douglas A. Shiepe, 421046+](#)
For Appellant: Douglas Shiepe, Taxpayer
For Franchise Tax Board: Adam Susz, Tax Counsel
- B7. [Casey Miller, 378796+](#)
For Appellant: Casey Miller, Taxpayer
Gil Yabes, Representative
For Franchise Tax Board: Jean Cramer, Tax Counsel
- B8. [Andrew Benjamin Aames, 414599+](#)
For Appellant: John Milikowsky, Representative
For Franchise Tax Board: Jozel Brunett, Tax Counsel
- B9. [Matt Ward, 431775+](#)
For Appellant: Matt Ward, Taxpayer
Jeffrey Davine, Representative
For Franchise Tax Board: Jeanne M. Sibert, Tax Counsel
- B10. [Haik Arakelian and Alice Arakelian, 442173+](#)
For Appellant: Ara Hovanesian, Representative
For Franchise Tax Board: Maria Brosterhous, Tax Counsel

C. Sales and Use Tax Appeals Hearings

These items are scheduled for Thursday, February 26, 2009.

D. Special Taxes Appeals Hearing

This item is scheduled for Thursday, February 26, 2009.

There are no items for the following matters:

E. Property Tax Appeals Hearings

F. Public Hearings

G. Tax Program Nonappearance Matters – Consent

(Contribution Disclosure forms not required pursuant to Gov. Code § 15626.)

G1. Legal Appeals Matters.....Mr. Levine

- Hearing Notices Sent – No Response
 1. Northrop Grumman Systems Corporation, 89002094420, 89002094330 (AS)
 2. Tekadi Corporation, 240330, 267386, 311167, 314593 (EA)
 - 3a. Ekpenyong Atin and Patrick E. Ekanem, 361152 (EH)
 - 3b. Catherine Adeola F. Ekanem and Patrick E. Ekanem, 361151 (EH)
 - 3c. Patrick E. Ekanem, 361153 (EH)
 4. Ga Na Bang U.S.A., Inc., 401792 (AS)
 5. Amirali Ngormohammed Kassam, 387171 (AR)
 6. Deborah A. Smith, 257883 (EA)
- Hearing Notice Sent – Appearance Waived
 7. BP West Coast Products, LLC, 259730 (FH)
- Petitions for Release of Seized Property
 8. Zuma ARC, Inc., 466074 (ET)
 9. Wadiwala Enterprises, Inc., 469783 (ET)
 10. Harjit Dhillon, 472791 (ET)
 11. Yung Chan Shin and Mee Hwha Shin, 469780 (ET)

G2. Franchise and Income Tax MattersMs. Kelly

- Decisions
 1. Rosalinda E. Aviles and Estate of Augustine Y. Aviles (Deceased), 400112
 2. Terilyn Cooper, 378273
 3. John C. Hockin and Leith Brooks Hockin, 395556
 4. Lee Hsieh, 381180
 5. Ramiro Martinez, 418264
 6. John Paladin, 405286
 - 7a. Papazian-Hirsch Calabastas, LLC, 378055
 - 7b. Papazian-Hirsch Pico, LLC, 378752
 8. Linda Rapoza and Mark Rapoza, 389841
- Petitions for Rehearing
 - 9a. Ronald C. Ladrech and Melissa A. Ladrech, 381604
 - 9b. Auditorium Travel Inn, Inc., 382893

- Hearing Notices Sent – Appearance Waived
 10. Karl Eisenhammer, 429657
 11. Carol Grant, 429678
 12. Richard Grant, 429665
 13. Christopher Gyorgy, 427533
 14. Bradley C. Kastle, 427411
 15. Eldo Klingenberg, 427408

- G3. Homeowner and Renter Property Tax Assistance MattersMs. Kelly
 - Decisions
 1. Nicholas Fujii, 422812
 2. Renee´ R. Grimes, 426097
 3. Natalie Turner, 404995

- G4. Sales and Use Taxes Matters..... Ms. Henry
 - Relief of Penalty/Interest
 1. Bel Air Mart, 470066 (JH)
 2. Hunt & Sons, Inc., 470067 (KH)
 3. Siemens Industrial Turbomachinery, Inc., 472132 (OH)
 - Denials of Claims for Refund
 4. AECOM Technology Corporation, 414297 (AS)
 5. Embarcadero Systems Corporation, 460302 (CH)
 6. Dwrrbb, Inc., 462376 (EA)

- G5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds Ms. Henry
 - Credits and Cancellations
 1. Action Boats, Inc., 470020 (EA)
 2. Farrokh Farrokhi, 470317 (FH)
 3. ESi Acquisition, Inc., 470357 (OH)
 4. USN Television Group, Inc., 470111 (AP)
 5. Cal-Mart Machinery, LLC, 470170 (EH)
 - Refunds
 6. Rusnak/Pasadena, 445174 (AP)
 7. Charles Schwab & Company, Inc., 327488 (BH)
 8. Square D Company, 310896 (OH)
 9. Starkey Laboratories, Inc., 468964 (OH)
 10. AECOM Technology Corporation, 414297 (AS)
 11. Hy-Tek Material Handling, Inc., 342170 (OH)
 12. Best Buy Store, LP, 381950 (OH)
 13. Embarcadero Systems Corporation, 460302 (CH)
 14. Style Interior Design, Inc., 468974 (EA)
 15. IGH Solutions, Inc., 427400 (OH)
 16. Microsoft Corporation, 440267 (OH)
 17. Dwrrbb, Inc., 462376 (EA)
 18. Eagle Community Credit Union, 465760 (EA)

G6. Special Taxes Matters

There are no items for this matter.

G7. Special Taxes Matters – Credits, Cancellations, and Refunds

Mr. Gau

➤ Credits and Cancellations

1. Jin H. Kim, 422527 (MT)

➤ Refunds

2. Southern Counties Oil Companies, LP, 404129, 417239, 472815 (MT)

3. San Diego Unified Port District, 474644 (EF)

There are no items for the following matters:

G8. Property Tax Matters

G9. Cigarette License Fee Matters

G10. Legal Appeals Property Tax Matters

There are no items for the following matters:

H. Tax Program Nonappearance Matters – Adjudicatory

I. Tax Program Nonappearance Matters

This item is scheduled for Thursday, February 26, 2009.

Chief Counsel Matters

There are no items for the following matters:

J. Rulemaking

K. Business Taxes

L. Property Taxes

M. Other Chief Counsel Matters

Administrative Session

There are no items for the following matters:

N. Consent Agenda

O. Adoption of Board Committee Reports and Approval of Committee Actions

P. Other Administrative Matters

Announcement of Closed Session Ms. Olson

Q. Closed Session

Q1. Pending litigation: *Governor Arnold Schwarzenegger, et al. v. State Controller John Chiang, et al.*, Sacramento County Superior Court Case No. 34-2009-80000158 (Gov. Code § 11126(e))

Q2. Discussion and action on personnel matters (Gov. Code § 11126(a))

Announcement of Open Session..... Ms. Olson

Adjourn - The meeting will reconvene on Thursday, February 26, 2009, at 9:30 a.m.

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The hearing location is accessible to people with disabilities. Please contact Claudia Madrigal at (916) 324-8261, or e-mail Claudia.Madrigal@boe.ca.gov if you require special assistance.

Diane G. Olson, Chief
Board Proceedings Division

- * Public comment on any agenda item, other than a Closed Session item or an item which has already been considered by a Board Committee, will be accepted at that meeting.
- + Material is available for this Item.
- ++ Material will be available at a later date.
- "CF" Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.



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9:30 a.m. Board Meeting Reconvenes*

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C. Sales and Use Tax Appeals Hearings

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

C1. Nassim Farjallah Khoury, 333834 (EH)+

For Petitioner: Nassim Khoury, Taxpayer
For Department: Scott Lambert, Hearing Representative

C2. Los Angeles Partyworks, Inc., 144839 (AP)+

For Petitioner: Eric Elkaim, Taxpayer
Jim Fier, Representative
For Department: Bradley Heller, Tax Counsel

~~**C3. Keith Timothy Whitehead, 358966 (EH)+**~~

~~For Petitioner: Keith Whitehead, Taxpayer
Larry Dushkes, Attorney
For Department: Chris Schutz, Tax Counsel~~

C4. Carter James Read, 382765 (EH)+

For Claimant: Carter James Read, Taxpayer
Mark D. Pastor, Attorney
For Department: Chris Schutz, Tax Counsel

~~**C5. Robert Joseph Bachand, 361960, 395866 (AS)+**~~

~~For Petitioner: Robert Bachand, Taxpayer
Rita Miller, Representative
For Department: Chris Schutz, Tax Counsel~~

- C6. Francisco R. Coronado, 396753 (EA)+
 For Petitioner: Francisco Coronado, Taxpayer
 Peter Meister, Enrolled Agent
 For Department: Scott Lambert, Hearing Representative
- C7. Gilberto Gonzalez Perez, 396030 (AR)+
 For Petitioner: Gilberto Gonzalez Perez, Taxpayer
 Gursharan S. Grewal, Representative
 For Department: Scott Lambert, Hearing Representative

D. Special Taxes Appeals Hearing
 (Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

Revocation Appeal Hearing

- D1a. Smoke Rings, Inc., 371854 (ET)+
- D1b. Smoke Rings, Inc., 371860 (ET)+
 For Petitioner: Stanley L. Friedman, Attorney
 For Department: Monica Silva, Tax Counsel

I. Tax Program Nonappearance Matters
 (Contribution Disclosure forms not required pursuant to Gov. Code § 15626.)

- I1. Property Taxes Matters Mr. Gau
 - Unitary Land Escaped Assessments
 - 1. OmniPoint Communications, Inc. (2748) 'CF'

Items agendized for a previous day of this meeting, but not concluded, may be taken up today.

Adjourn

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