



STATE BOARD OF EQUALIZATION  
450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080  
(916) 322-2270 • FAX (916) 324-3984  
www.boe.ca.gov

BETTY T. YEE  
First District, San Francisco  
SEN. GEORGE RUNNER (RET.)  
Second District, Lancaster  
MICHELLE STEEL  
Third District, Rolling Hills Estates  
JEROME E. HORTON  
Fourth District, Los Angeles  
JOHN CHIANG  
State Controller  
KRISTINE CAZADD  
Executive Director

**STATE BOARD OF EQUALIZATION MEETING**  
**5901 Green Valley Circle, Room 207, Culver City**  
**April 24-26, 2012**  
**NOTICE AND AGENDA**  
**Meeting Agenda (as of 10:00 AM, 4/26/12)**

[Agenda Changes](#)

[Webcast on Tuesday, April 24, 2012](#)

**Tuesday, April 24, 2012**

**9:30 a.m. Board Meeting Convenes\***

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.

A. Homeowner and Renter Property Tax Assistance Hearings  
There are no items for this matter.

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

[B1. James J. Martin, 574254 +](#)

For Appellant: James Martin, Taxpayer  
For Franchise Tax Board: Michael Cornez, Tax Counsel  
Craig Scott, Tax Counsel

~~[B2. Applied Companies, 526527 +](#)~~

~~For Appellant: Joseph J. Klinger, Representative  
For Franchise Tax Board: Eric Brown, Tax Counsel  
Michael Cornez, Tax Counsel~~

[B3. Shirley A. Tolela, 522393 +](#)

For Appellant: Shirley A. Tolela, Taxpayer  
For Franchise Tax Board: Craig Scott, Tax Counsel  
Diane Ewing, Tax Counsel

~~B4. Michael Zapara and Gina Zapara, 252128 +~~  
~~For Appellants: Gina Zapara, Taxpayer~~  
~~For Franchise Tax Board: Diane Ewing, Tax Counsel~~  
~~Craig Scott, Tax Counsel~~

B5. Michael B. Lozada, 578331 +  
For Appellant: Appearance Waived  
For Franchise Tax Board: Marguerite Mosnier, Tax Counsel  
Diane Ewing, Tax Counsel

**C. Sales and Use Tax Appeals Hearings**

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

C1. Chomsik Pak, 516137 (AS) +  
For Petitioner: Justin Park, Representative  
For Department: Scott Lambert, Hearing Representative

C2. Heartbeat, Inc., 417580 (AC) +  
For Petitioner: Appearance Waived  
For Department: Scott Lambert, Hearing Representative

C3. Ike Reuben Chukwudi, 505067 (EH) +  
For Petitioner: Ike R. Chukwudi, Taxpayer  
Ogochukwu V. Onwaeze, Attorney  
For Department: Scott Lambert, Hearing Representative

C4. Rodrigo Moreno Incorporated, 432710 (EH)+  
For Petitioner: Ruben Perez, Representative  
Juan Guzman, Representative  
For Department: Scott Lambert, Hearing Representative

C5. Niknejad, Inc., 487383 (AS) +  
For Claimant: Scott Monatlik, Witness  
Wade Downey, Representative  
Roderick Calub, Representative  
For Department: Cary Huxsoll, Tax Counsel

**D. Special Taxes Appeals Hearings**

These items are scheduled for Thursday, April 26, 2012.

E. Property Tax Appeals Hearings  
There are no items for this matter.

**F. Public Hearings**

- F1. Property Taxes - State Assessee's Presentations on the Valuation of State-Assessed Properties..... Mr. Thompson

The Board will hear state assessee's presentations on the valuation of state-assessed properties.

Speaker: Peter W. Michaels, Law Office of Peter Michaels,  
representing State Assessed Gas/Electric, Intercounty  
Pipeline, Telephone and Railroad Companies

- F2. [Business Taxpayers' Bill of Rights Hearings](#) .....Mr. Gilman

Individuals have the opportunity to present ideas, concerns, and recommendations regarding legislation, the quality of agency services, and other issues related to the Board's administration of its tax programs, including sales and use taxes, environmental fees, fuel taxes, and excise taxes, and any problems identified in the Taxpayers' Rights Advocate's [Annual Report](#).

- F3. [Property Taxpayers' Bill of Rights Hearings](#) .....Mr. Gilman

Individuals have the opportunity to present their ideas, concerns, and recommendations regarding legislation, the quality of agency services, and other issues related to the Board's administration of its tax programs, including state and county property tax programs, and any problems identified in the Taxpayers' Rights Advocate's [Annual Report](#).

**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
  - 1a. Chief Red Cloud, LLC, 298286 (EA)
  - 1b. Arleen Dauber and Gerald Patrick Robeson, 298276 (EA)
  2. D and L Wireless, Inc., 535814 (EA)
  3. Michael C. Hamaker, 394900, 421467 (UT)
  4. Hubbard Iron Doors, Inc., 491571 (AA)
  5. Rivkah, Inc., 459053 (AS)
  6. T.K.O. Lighting, Inc., 469451 (FH)
  7. White Skin Care & More, Inc., 489645 (AS)
- Hearing Notice Sent – Appearance Waived
  8. BMR Group, Inc., 326194, 340599, 353337, 353339 (EH)
- Petitions for Release of Seized Property
  9. QM Corporation, 600252 (ET)
  10. Fuad Naji Saeed and Waleed Saeed Ben Saeed, 601282 (ET)
  11. Yong Soo Kim and Mihyun Kim, 600350 (ET)
  12. Steven Nguyen, 602382 (ET)
  13. Clarity World, Inc., 600246 (ET)

- G2. Franchise and Income Tax Matters ..... Mr. Epolite
- Decisions
    1. Dawn C. Almanzor, 537241
    2. Patrick Amott, 570245
    3. Maxine L. Angell, 567797
    4. Ronald P. Cox and Chen Li, 537134
    5. Paola M. Figueroa, 562808
    6. Gauss Institute, Inc., 554193
    7. Kevin G. Guerin and Deborah T. Connie, 439525
    8. Donald Iwanski and Denise Iwanski, 529421
    9. Douglas B. Lewis and Beverly C. Lewis, 522871
    10. Lisa MacCarty, 557915
    11. James Roy Mick, Jr., 574311
    12. Nathan Porter, 578777
    13. Christine J. Riddle, 558199
    14. Monica Trejos, 565924
    15. Chigoziem Uzoigwe, 547523
    16. Denise A. Willson, 554481
  - Petitions for Rehearing
    17. Brian David Black and Carol A. Black, 529472
    18. H&H Marine Center, Inc., 490565
    19. Marie R. Sanders, 522825
- G3. Homeowner and Renter Property Tax Assistance Matters  
There are no items for this matter.
- G4. Sales and Use Taxes Matters.....Mr. McGuire
- Redeterminations
    1. Castec, Inc., 435825 (AC)
    2. Tenet Healthsystem Hospitals, Inc., 571351 (AA)
    3. The Boeing Company, 434143 (OH)
    4. McKesson Medical – Surgical, Inc., 493770 (OH)
    5. Olympus America, Inc., 570959 (OH)
    6. Casa De Carlos, Inc., 472423 (AC)
    7. ADAC Research & Mfg., Inc., 507469 (GH)
    8. Easy Fuel, Inc., 444640 (GH)
    9. Extreme Networks, Inc., 571359 (GH)
  - Denials of Claims for Refund
    10. CNET Networks, Inc., 531039 (BH)
    11. Modern Finance Company, 574940 (AC)
    12. Credit One Corporation, 565984 (EA)
- G5. Sales and Use Taxes Matters – Credits, Cancellations,  
and Refunds .....Mr. McGuire
- Credits and Cancellations
    1. Jaldat Incorporated, 600410 (AC)
    2. Jose Vargas Galvan, 597289 (BH)

- Refunds
  3. Chevron U.S.A., Inc., 598182 (BH)
  4. Coherent, Inc., 597920 (GH)
  5. Raytheon Technical Services Company, 504862 (OH)
  6. US Airways, Inc., 564708 (OH)
  7. ConocoPhillips Company, 561903 (OH)
  8. Cymer, Inc., 533167 (FH)
  9. APC Sales & Service Corp., 564713 (OH)
  10. VFS Financing, Inc., 483160 (OH)
  11. Witron Integrated Logistics, Inc., 600411 (OH)
  12. A & A Amalgated Printing Enterprises, Inc., 351026 (AS)
  13. Harris Salinas Rebar, Inc., 577235 (OH)
  14. CNET Networks, Inc., 531039 (BH)
  15. Americredit Financial Service, Inc., 588262 (OH)
  16. Lobel Financial Corporation, 593154 (EA)
  17. Modern Finance Company, 574940 (AC)
  18. Credit One Corporation, 565984 (EA)
  19. Jag Footwear Accessories & Retail, 597917 (OH)
  20. Sun Community Federal Credit Union, 589949 (FH)
  21. GMAC Automotive Bank, 525120 (OH)
  22. The Nautilus Group, Inc., 602996 (OH)
  23. Backstage Web, Inc., 597514 (AS)
  24. Chrysler Financial Services America, LLC, 358805 (OH)
  25. Cureline, Inc., 565990 (BH)

G6. Special Taxes Matters ..... Mr. Gau

- Relief of Penalty
  1. Health Plan of San Mateo, 600012 (ET) 'CF'
  2. Health Net Life Insurance Company, 600044 (ET) 'CF'

There are no items for the following matters:

- G7. Special Taxes Matters – Credits, Cancellations, and Refunds
- G8. Property Tax Matters
- G9. Cigarette License Fee Matters
- G10. Legal Appeals Property Tax Matters

H. Tax Program Nonappearance Matters – Adjudicatory  
There are no items for this matter.

**I. Tax Program Nonappearance Matters**

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

- I1. Property Taxes Matters  
There are no items for this matter.
- I2. Offer in Compromise Recommendation.....Mr. Anderson
  1. Thomas Horrell Ray
- I3. Local Tax Reallocation Matters  
There are no items for this matter.

**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****N. Consent Agenda**

This item is scheduled for Thursday, April 26, 2012.

- O. Adoption of Board Committee Reports and Approval of Committee Actions  
There are no items for this matter.

**P. Other Administrative Matters**

This item is scheduled for Thursday, April 26, 2012.

**Q. Closed Session**

These items are scheduled for Wednesday, April 25, 2012.

**Recess** - The meeting will reconvene on Wednesday, April 25, 2012, at 9:30 a.m.

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Joann Richmond, 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.
- 'CF' Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.



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**C. Sales and Use Tax Appeals Hearings**

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

~~C6. Sanitech Corporation, 477146 (OH) +~~

~~For Petitioner: Mano Sharma, Representative~~

~~For Department: Scott Claremon, Tax Counsel~~

C7. Kamal Noorzady, 509930 (EH) +

For Petitioner: Appearance Waived

For Department: Scott Lambert, Hearing Representative

~~C8. Omar Manzor Motawakel and Farzan Farmani, 519058 (AC) +~~

~~For Petitioners: Omar Motawakel, Taxpayer~~

~~For Department: Scott Lambert, Hearing Representative~~

C9. Guillermo Memo Estrada, 437729 (AR) +

For Petitioner: Guillermo Estrada, Taxpayer  
 Sara Estrada, Representative

For Department: Erin Dendorfer, Tax Counsel

C10. LR Auto, Inc., 511001, 539222 (EA) +

For Petitioner/Claimant: Appearance Waived

For Department: Scott Claremon, Tax Counsel

- C11. [Highline Specialist Corp., 468309 \(EA\) +](#)  
 For Petitioner: Fariborz (Fred) Yaghoubi, Taxpayer  
 Mori Shariat, Representative  
 For Department: Andrew Kwee, Tax Counsel
  
- C12. [David Bryan Royal, 515517 \(AC\) +](#)  
 For Petitioner: David Royal, Taxpayer  
 Kara Royal, Witness  
 For Department: Cary Huxsoll, Tax Counsel
  
- ~~C13a. [Randolph Hope Bruce Murad, 404667 \(FH\) +](#)~~
- ~~C13b. [Michelle Pauline Murad, 404668 \(FH\) +](#)~~  
~~For Petitioners: Virginia M. Sunnell, Representative  
 Richard V. Vermazen, Attorney  
 Lauren A. Rinsky, Attorney~~  
~~For Department: Scott Claremon, Tax Counsel~~
  
- C14. [John M. Young, 446018 \(UT\) +](#)  
 For Claimant: John Young, Taxpayer  
 For Department: Erin Dendorfer, Tax Counsel
  
- C15. [HK Cuisine, Inc., 522224 \(EH\) +](#)  
 For Petitioner: Ray S. Park, Representative  
 Mark S. Kim, Representative  
 For Department: Scott Lambert, Hearing Representative
  
- C16. [Tim Finnell, Inc., 521823, 577253 \(EH\) +](#)  
 For Petitioner/Claimant: Tim Finnell, Taxpayer  
 Colleen Kearns, Representative  
 For Department: Scott Lambert, Hearing Representative

Announcement of Closed Session ..... Ms. Richmond

**Q. Closed Session**

- Q1. Discussion and approval of staff recommendations regarding settlement cases (Rev. & Tax. Code, §§ 6901, 7093.5, 30459.1, 50156.11).
- Q2. Pending litigation: *Schroeder, et al. v. State Board of Equalization, et al.* Sacramento Superior Court Case No. 34-2008-00004467-CU-MT-GDS; *Frankot, et al. v. State Board of Equalization, et al.*, Sacramento Superior Court Case No. 34-2008-00012174-CU-PO-GDS; and, *Allen, et al. v. State Board of Equalization, et al.*, Sacramento Superior Court, Case No. 34-2008-00017014-CU-TT-GDS (Gov. Code, § 11126(e)).
- Q3. Discussion and action on personnel matters (Gov. Code, § 11126(a)).

Announcement of Open Session..... Ms. Richmond

**Recess** - The meeting will reconvene on Thursday, April 26, 2012, at 9:30 a.m.

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**C. Sales and Use Tax Appeals Hearings**

- C16. [Tim Finnell, Inc., 521823, 577253 \(EH\) +](#)**  
For Petitioner/Claimant: Tim Finnell, Taxpayer  
Colleen Kearns, Representative  
For Department: Scott Lambert, Hearing Representative
- C17. [Zoba International Corp., 434591 \(EH\) +](#)**  
For Petitioner: David A. Alvarez, Representative  
For Department: Andrew Kwee, Tax Counsel
- C18. [East Coast Foods, Inc., 444779 \(AS\) +](#)**  
For Petitioner: Sam L. White, Representative  
John L. Sadd, Jr, Representative  
For Department: Scott Lambert, Hearing Representative
- C19. [James Eugene Goldstein, 442332 \(AC\) +](#)**  
For Petitioner: James Eugene Goldstein, Taxpayer  
Warren Nemiroff, Attorney  
For Department: Cary Huxsoll, Tax Counsel
- C20. [Union Outlet, Inc., 547465 \(AS\) +](#)**  
For Petitioner: Elias Aziz Lavi, Representative  
Kevin Harounian, Representative  
For Department: Scott Lambert, Hearing Representative

~~C21. Stefano Jean Louigi Raspi, 309546 (AS) +~~~~For Petitioner: Stefano Jean Louigi Raspi, Taxpayer  
Andrew Maffucci, Representative~~~~For Department: Andrew Kwee, Tax Counsel~~

## C22. Jay Newman, 519365, 571504 (AC) +

For Petitioner/Claimant: Jay Newman, Taxpayer

For Department: Erin Dendorfer, Tax Counsel

## C23a. M &amp; Y Safar Brothers, Inc., 466345 (AS) +

## C23b. M &amp; Y Safar Brothers, Inc., 467762 (AS) +

For Petitioners: Appearance Waived

For Department: Scott Lambert, Hearing Representative

## C24. Biz Source, Inc., 493796 (EH) +

For Petitioner: Nate Green, Representative

For Department: Scott Lambert, Hearing Representative

**D. Special Taxes Appeals Hearings**

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

## D1. Loh Sun International, Inc., Kent La, Nancy La, and John La, 480987, 480989, 506428 (ET) +

For Petitioners: John La, Taxpayer

Nancy La, Taxpayer

For Department: Pamela Mash, Tax Counsel

~~D2. Ashraf Alfonose Youssef, 358704 (ET) +~~~~For Petitioner: Mark D. Pastor, Attorney~~~~For Department: Pamela Mash, Tax Counsel~~**Petition for Release of Seized Property**

## D3. Mairaj Ali, 562696 (ET) +

For Petitioner: Appearance Waived

For Department: Pamela Mash, Tax Counsel

**Administrative Session**

Items that appear under these matters provide information to the Members and may require Board action or direction.

**N. Consent Agenda** ..... Ms. Richmond  
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

## N1. Approval of 2012/13 Tobacco Products Tax Rate +

Staff recommendation for setting the 2012/13 fiscal year Tobacco Products Tax Rate.

**N2. Readjustment to the Prepayment Rate of Sales Tax on Diesel Fuel +**

Staff recommendation for setting the rate of prepayment of sales tax on diesel fuel distributions for the period July 1, 2012 through March 31, 2013.

**P. Other Administrative Matters**

- P1. Executive Director's Report ..... Ms. Cazadd
1. CROS Project Update and Actions .....Mr. Steen  
Progress on the CROS project to replace BOE's two current tax legacy technology systems.

There are no items for the following matters:

- P2. Chief Counsel Report
- P3. Sales and Use Tax Deputy Director's Report
- P4. Property and Special Taxes Deputy Director's Report
- P5. Administration Deputy Director's Report
- P6. Technology Deputy Director's Report
- P7. External Affairs Deputy Director's Report

**Adjourn**

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