



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

BILL LEONARD
Second District, Ontario/Sacramento

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
APRIL 28 - 30, 2009
NOTICE AND AGENDA
Meeting Agenda (as of 5:00 p.m., 04/22/09)**

[Agenda Changes](#)

Tuesday, April 28, 2009

9:30 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.

A. Homeowner and Renter Property Tax Assistance Hearing

This item is scheduled for Wednesday, April 29, 2009.

B. Corporate Franchise and Personal Income Tax Hearings

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

B1a. [BG Star Productions, Inc., 268579+](#)

B1b. [Billy Wayne Blanks and Gayle H. Blanks, 268581+](#)

For Appellant: Thomas Henning, Attorney
Glenn Bystrom, Representative
For Franchise Tax Board: Bill Hilson, Tax Counsel
David Gemmingen, Tax Counsel

B2. [Cecile R. Miguel-Ruiz, 414379+](#)

For Appellant: Keith A. Shibou, Representative
For Franchise Tax Board: Judy Hirano, Tax Counsel

B3. [Frances Cummings and Thomas Cummings, 437596+](#)

For Appellant: Keith A. Shibou, Representative
For Franchise Tax Board: Judy Hirano, Tax Counsel
Bill Hilson, Tax Counsel

- B4. [A.C.K. Masonry Corporation, 417778+](#)
 For Appellant: Eric Divine, Representative
 Virginia Kellner, Witness
 Bruce Kellner, Witness
 For Franchise Tax Board: Jean Cramer, Tax Counsel
 Craig Scott, Tax Counsel
- B5. [Harry Cho, 449340+](#)
 For Appellant: Harry Cho, Taxpayer
 For Franchise Tax Board: Jean Cramer, Tax Counsel
 Jozel Brunett, Tax Counsel

C. Sales and Use Tax Appeals Hearings

These items are scheduled for Wednesday and Thursday, April 29 and 30, 2009.

There are no items for the following matters:

- D. Special Taxes Appeals Hearings
 E. Property Tax Appeals Hearings

F. Public Hearings

These items are scheduled for the afternoon session.

G. Tax Program Nonappearance Matters – Consent

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

- G1. Legal Appeals Matters.....Mr. Levine
- Petitions for Rehearing
 - 1a. Andrew J. Laspino, 393823 (GH)
 - 1b. Patricia M. Laspino, 393822 (GH)
 2. R.C.P. Block & Brick, Inc., 283573, 283514 (FH)
 - Hearing Notices Sent – No Response
 3. Louis Molina, 395475 (EH)
 4. Ibrahim A. Alarrabiyat and Bassam Ahmed Quran, 362789 (EH)
 5. Acey Decy Equipment Company, 396269 (AC)
 6. Cheryl's Fashion Art, Inc., 335122 (AC)
 7. Eric John Estelle, 342275, 342276 (GH)
 - Hearing Notice Sent – Appearance Waived
 8. Liss-Challenge Plumbing, Inc., 425116 (AS)
 - Petitions for Release of Seized Property
 9. Zafar Ahmed, 474020 (ET)
 10. Ibrahim Diab, 469781 (ET)
 11. L. A. International Corporation, 466070 (ET)
- G2. Franchise and Income Tax MattersMs. Kelly
- Decisions
 1. Sameer Arora, 432978
 2. Daniel Chismire, 374599

3. Matthew Esselstrom, 443957
 4. Bruce Hernandez, 439812
 5. Jonathan B. Ryder, 399882
 - Petition for Rehearing
 6. Elke L. Coffey, 333143
 - Hearing Notices Sent – Appearance Waived
 7. Robert Doyle, 446892
 8. Bill Hamlin, 443354
 9. Benjamin Killen, 443341
 10. Dan Pickell, 429756
- G3. Homeowner and Renter Property Tax Assistance MattersMs. Kelly
- Decisions
 1. Sarnieh Amirian, 441575
 2. Ragaa Attallah, 424028
 3. Patricia Bell, 444216
 4. Tim O. Bell, 445629
 5. L. P. Bonham, 425110
 6. Jorge G. Chuc, 394371
 7. Marcelino M. Escobedo, 424055
 8. Judy Parrino, 422646
 9. Beverly Reyes, 427288
 10. Regina L. Smith, 425174
 11. Joshua A. Timmons, 420381
 12. Latoya Vivian, 388336
 13. Denise Williams, 422782
- G4. Sales and Use Taxes Matters
There are no items for this matter.
- G5. Sales and Use Taxes Matters – Credits, Cancellations, and RefundsMs. Henry
- Credits and Cancellations
 1. Trace Energy Services, Inc., 478813 (AR)
 2. EDS Information Services, LLC, 478687 (OH)
 3. Asfour Ventures, Inc., 361149 (AC)
 4. Innovative Displayworks, Inc., 478772 (AP)
 - Refunds
 5. Lithographix, Inc., 367230 (AS)
 6. Sanyo North America Corporation, 475112 (AC)
 7. Washington Mutual Bank FA, 435118 (OH)
 8. Mercedes-Benz USA, LLC, 476854 (KH)
 9. Galletti & Sons, Inc., 468979 (UT)
 10. Federated Western Properties, Inc., 435528 (OH)
 11. Asfour Ventures, Inc., 477022 (AC)
 12. Levi, Ray & Shoup, Inc., 467825 (OH)
 13. Los Angeles Times Communications, 332040 (AA)
 14. Ameron International Corporation, 465759 (EH)

- 15. Premier America Credit Union, 438028 (AC)
- 16. Triad Financial Corporation, 462893 (EA)
- 17. Hearst Business Media Corporation, 450269 (OH)

G6. Special Taxes Matters
There are no items for this matter.

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

- Refund
 - 1. Metropolitan Life Insurance Company, 478938 (ET) ‘CF’

There are no items for the following matters:

- G8. Property Tax Matters
- G9. Cigarette License Fee Matters
- G10. Legal Appeals Property Tax Matters

H. Tax Program Nonappearance Matters – Adjudicatory
(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

There are no items for the following matters:

- H1. Legal Appeals Matters
- H2. Franchise and Income Tax Matters
- H3. Homeowner and Renter Property Tax Assistance Matters
- H4. Sales and Use Taxes Matters

H5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds Ms. Henry

- Refund
 - 1. North Central Distributing, Inc., 476456 (KH)

There are no items for the following matters:

- H6. Special Taxes Matters
- H7. Special Taxes Matters – Credits, Cancellations, and Refunds
- H8. Property Tax Matters
- H9. Cigarette License Fee Matters
- H10. Legal Appeals Property Tax Matters

I. Tax Program Nonappearance Matters
There are no items for these matters.

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

1:30 p.m. Board Meeting Reconvenes*

F. Public Hearings

- F1. [Business 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. At the business taxes hearings you can comment on the administration of sales and use taxes, environmental fees, fuel taxes, and excise taxes and identify ways to resolve any problems identified in the Taxpayers' Rights Advocate's [Annual Report+](#).

- F2. [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. At the property tax hearings you can comment on state and county property tax programs, and identify ways to resolve any problems identified in the Taxpayers' Rights Advocate's [Annual Report+](#).

B. Corporate Franchise and Personal Income Tax Hearings

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

- B6. [George Dadanian and Barbara Dadanian, 263345+](#)

For Appellant: Jesus J. Mejia, Representative
For Franchise Tax Board: Diane Ewing, Tax Counsel
Jean Cramer, Tax Counsel

- B7. [Suzanne Weber, 336613+](#)

For Appellant: Suzanne T. Weber, Taxpayer
For Franchise Tax Board: Craig Scott, Tax Counsel
Jozel Brunett, Tax Counsel

- B8. [Kathy Marshall, 444048+](#)

For Appellant: Kathy Marshall, Taxpayer
For Franchise Tax Board: Craig Scott, Tax Counsel
Jozel Brunett, Tax Counsel

- B9. [Gerald V. Dicker and Patricia R. Dicker, 448036+](#)
 For Appellant: Marietes Macaraya, Representative
 For Franchise Tax Board: Diane Ewing, Tax Counsel
 Craig Scott, Tax Counsel

- B10. [Sheldon Sherman and Sandra Coules, 406056+](#)
 For Appellant: Sheldon Sherman, Taxpayer
 John Milikowsky, Representative
 For Franchise Tax Board: Craig Scott, Tax Counsel
 Jozel Brunett, Tax Counsel

Announcement of Closed Session Ms. Olson

Q. Closed Session

- Q1. Discussion and action on personnel matters (Gov. Code § 11126(a))

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

Adjourn - The meeting will reconvene on Wednesday, April 29, 2009, at 9:30 a.m.

If you wish to listen to and/or view a live broadcast of the Board meeting, please go to <http://www.boe.ca.gov> and click on Webcast.

If you wish to receive this Notice and Agenda electronically, you can subscribe at www.boe.ca.gov/agenda.

If you would like specific information regarding items on this Notice and Agenda, please telephone (916) 322-2270 or e-mail: MeetingInfo@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

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.



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

BILL LEONARD
Second District, Ontario/Sacramento

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
April 28 - 30, 2009
NOTICE AND AGENDA
Meeting Agenda (as of 5:00 p.m., 04/22/09)

[Agenda Changes](#)

Wednesday, April 29, 2009

9:30 a.m. Board Meeting Reconvenes*

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

- A1. [Asuncion P. Hamoy, 437618+](#)
 For Petitioner: Asuncion P. Hamoy, Taxpayer
 For Franchise Tax Board: Jean Cramer, Tax Counsel
 Jozel Brunett, Tax Counsel

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

- B11. [Casey Miller, 378796+](#)
 For Appellant: Casey Miller, Taxpayer
 Gilbert Yabes, Representative
 For Franchise Tax Board: Jean Cramer, Tax Counsel
 Jozel Brunett, Tax Counsel
- B12. [Roger Anderson and Maren Olson Anderson, 421282+](#)
 For Appellant: Roger Anderson, Taxpayer
 Maren Anderson, Taxpayer
 Jaclyn Appleby, Representative
 For Franchise Tax Board: Craig Scott, Tax Counsel
 Jozel Brunett, Tax Counsel

B13. [Daniel L. Mahnke, 430934+](#)

For Appellant: Daniel Mahnke, Taxpayer
For Franchise Tax Board: Jean Cramer, Tax Counsel
Jozel Brunett, Tax Counsel

C. Sales and Use Tax Appeals Hearing

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

C1. [D.R. Systems, Inc, 381450 \(FH\)+](#)

For Claimant: Scott Savary, Attorney
Charles Zuckerman, Representative
For Department: Chris Schutz, Tax Counsel

1:30 p.m. Board Meeting Reconvenes***C. Sales and Use Tax Appeals Hearings**

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

C2. [Jerry Pena, 384853, 426907 \(EH\)+](#)

For Claimant: Jerry Pena, Taxpayer
For Department: Scott Lambert, Hearing Representative

C3. [A Realty Publications, Inc., 343231, 373181, 379332, 391653 \(EH\)+](#)

For Petitioner: Paul Shimoff, Attorney
For Department: Scott Lambert, Hearing Representative

C4. [Francisco R. Coronado, 396753 \(EA\)+](#)

For Petitioner: Scott Kron, Attorney
For Department: Cary Huxsoll, Tax Counsel

C5. [Team Toysport America Limited, 333473 \(AS\)+](#)

For Petitioner: Joel Luz, Taxpayer
Joseph Cohen, Representative
For Department: Scott Lambert, Hearing Representative

C6. [Gilberto Gonzalez Perez, 396030 \(AR\)+](#)

For Petitioner: Gilberto Gonzalez Perez, Taxpayer
Gursharan S. Grewal, Representative
For Department: Scott Lambert, Hearing Representative

C7a. [Woodland Hills Car Wash, Inc., 299486 \(AC\)+](#)C7b. [Bhupinder Singh Mac, 299487\(AC\)+](#)

For Petitioner: Bhupinder S. Mac, Taxpayer
Poonam Gahlawat, Representative
Moti Balyan, Witness
For Department: Scott Lambert, Hearing Representative

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

If you wish to listen to and/or view a live broadcast of the Board meeting, please go to <http://www.boe.ca.gov> and click on Webcast.

If you wish to receive this Notice and Agenda electronically, you can subscribe at www.boe.ca.gov/agenda.

If you would like specific information regarding items on this Notice and Agenda, please telephone (916) 322-2270 or e-mail: MeetingInfo@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

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.



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

BILL LEONARD
Second District, Ontario/Sacramento

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
April 28-30, 2009
NOTICE AND AGENDA
Meeting Agenda (as of 5:00 p.m., 04/22/09)

Agenda Changes

Thursday, April 30, 2009

9:30 a.m. Board Meeting Reconvenes*

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.

C. Sales and Use Tax Appeals Hearings

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

C8. Grant Mason Thiem, Jr., 343755, 343756 (FH)+

For Petitioner: Grant Thiem, Taxpayer
For Department: Chris Schutz, Tax Counsel

C9. Robert Joseph Bachand, 361960, 395866 (AS)+

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

~~C10. William G. Morschauser, 225366, 255762, 341121 (AP)+~~

~~For Petitioner: William G. Morschauser, Taxpayer
Ivan Vuich, Manager
Glenn Johnson, Witness
Lilly Sandoval, Witness
For Department: Scott Lambert, Hearing Representative~~

C11. Liborio C. Rodriguez, 401817 (AS)+

For Petitioner: Joyce Rebhun, Attorney
For Department: Scott Lambert, Hearing Representative

C12. Gary Becker Company, Inc., 387047 (EA)+

For Petitioner: Patrick Leone, Representative
For Department: Cary Huxsoll, Tax Counsel

- C13. [On Line Auto Group, Inc., 353083 \(FH\)+](#)
For Petitioner: Mashallah Afshar, Enrolled Agent
For Department: Christine Bisauta, Tax Counsel

Adjourn

If you wish to listen to and/or view a live broadcast of the Board meeting, please go to <http://www.boe.ca.gov> and click on Webcast.

If you wish to receive this Notice and Agenda electronically, you can subscribe at www.boe.ca.gov/agenda.

If you would like specific information regarding items on this Notice and Agenda, please telephone (916) 322-2270 or e-mail: MeetingInfo@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

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.