



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

**PRELIMINARY RECORD OF BOARD ACTION**

**Tuesday, April 28, 2009**

The following is a preliminary record of Board actions taken at the April 28-30, 2009 Board Meeting. This is not an official record and is subject to correction or modification. The official record of the Board's actions is the minutes of the Board, which will be adopted at a subsequent meeting.

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**A. Homeowner and Renter Property Tax Assistance Hearings**

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

**B. Corporate Franchise and Personal Income Tax Hearings**

B1a. BG Star Productions, Inc., 268579

B1b. Billy Wayne Blanks and Gayle H. Blanks, 268581

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' appeals partially granted/denied.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Dr. Chu	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## B2. Cecile R. Miguel-Ruiz, 414379

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied on the basis of abstention.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Dr. Chu	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## B3. Frances Cummings and Thomas Cummings, 437596

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' appeal denied.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Dr. Chu	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## B4. A.C.K. Masonry Corporation, 417778

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Ms. Yee	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Dr. Chu	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## B5. Harry Cho, 449340

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Dr. Chu	Yes
	Mr. Chiang/ Ms. Mandel	Yes

**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****G1. Legal Appeals Matters**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Ms. Yee	Yes
No Final Determination on sub-items 4, 6 and 7.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Dr. Chu	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- 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 Matters**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Dr. Chu	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- 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 Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Ms. Yee	Yes
No Final Determination on sub-item 12.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Dr. Chu	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- 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 Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Dr. Chu	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- 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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Dr. Chu	Yes
	Mr. Chiang/ Ms. Mandel	Not participating

- 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**

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's claim granted.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Dr. Chu	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## ➤ 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

**F. Public Hearings**

F1. Business Taxpayers' Bill of Rights Hearings

F2. Property Taxpayers' Bill of Rights Hearings

**B. Corporate Franchise and Personal Income Tax Hearings****B6. George Dadanian and Barbara Dadanian, 263345**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' appeal partially granted/denied.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Dr. Chu	Yes
	Mr. Chiang/ Ms. Mandel	Yes

**B7. Suzanne Weber, 336613**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Ms. Yee	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Dr. Chu	Yes
	Mr. Chiang/ Ms. Mandel	Yes

**B8. Kathy Marshall, 444048**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Ms. Yee	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Dr. Chu	Yes
	Mr. Chiang/ Ms. Mandel	Yes

**B9. Gerald V. Dicker and Patricia R. Dicker, 448036**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' appeal denied.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	No
	Dr. Chu	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## B10. Sheldon Sherman and Sandra Coulles, 406056

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' appeal partially granted/denied.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Dr. Chu	Yes
	Mr. Chiang/ Ms. Mandel	Yes

**Q. Closed Session**

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**STATE BOARD OF EQUALIZATION MEETING  
5901 Green Valley Circle, Room 207, Culver City  
April 28 - 30, 2009**

**PRELIMINARY RECORD OF BOARD ACTION**

**Wednesday, April 29, 2009**

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**A. Homeowner and Renter Property Tax Assistance Hearing**

A1. ~~Asuncion P. Hamoy, 437618~~

**B. Corporate Franchise and Personal Income Tax Hearings**

B11. Casey Miller, 378796

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Dr. Chu	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## B12. Roger Anderson and Maren Olson Anderson, 421282

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' appeal denied.	Ms. Yee Mr. Leonard Ms. Steel Dr. Chu Mr. Chiang/ Ms. Mandel	Yes Yes Yes Yes Yes
The Board directed staff to send a letter to the California Victim Compensation and Government Claims Board recommending favorable consideration of the request for relief filed by the taxpayer.	Ms. Yee Mr. Leonard Ms. Steel Dr. Chu Mr. Chiang/ Ms. Mandel	Yes Yes Yes Yes Abstain

## B13. Daniel L. Mahnke, 430934

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' appeal denied.	Ms. Yee Mr. Leonard Ms. Steel Dr. Chu Mr. Chiang/ Ms. Mandel	Yes Yes Yes Yes Yes

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

## C1. D.R. Systems, Inc, 381450 (FH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's claim denied.	Ms. Yee Mr. Leonard Ms. Steel Dr. Chu Mr. Chiang/ Ms. Mandel	Yes No No Yes Yes

**C. Sales and Use Tax Appeals Hearings**~~C2. Jerry Pena, 384853, 426907 (EH)~~

## C3. A Realty Publications, Inc., 343231, 373181, 379332, 391653 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Determination.	Ms. Yee Mr. Leonard Ms. Steel Dr. Chu Mr. Chiang/ Ms. Mandel	

## C4. Francisco R. Coronado, 396753 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Ms. Yee Mr. Leonard Ms. Steel Dr. Chu Mr. Chiang/ Ms. Mandel	Yes Yes No Yes Yes

## C5. Team Toysport America Limited, 333473 (AS) – Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Ms. Yee	Yes
Taxpayer's petition denied.	Mr. Leonard Ms. Steel Dr. Chu Mr. Chiang/ Ms. Mandel	Yes No Yes Yes

## C6. Gilberto Gonzalez Perez, 396030 (AR)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Ms. Yee Mr. Leonard Ms. Steel Dr. Chu Mr. Chiang/ Ms. Mandel	Yes Yes Yes Yes Yes

C7a. Woodland Hill Car Wash, Inc, 299486 (AC)  
C7b. Bhupinder Singh Mac, 299487(AC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Determination.	Ms. Yee Mr. Leonard Ms. Steel Dr. Chu Mr. Chiang/ Ms. Mandel	

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5901 Green Valley Circle, Room 207, Culver City
April 28-30, 2009

PRELIMINARY RECORD OF BOARD ACTION

Thursday, April 30, 2009

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C. Sales and Use Tax Appeals Hearings

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

Table with 3 columns: DECISION, MEMBER, BOARD VOTE. Row 1: Taxpayer's petitions denied. Ms. Yee (Yes), Mr. Leonard (Yes), Ms. Steel (No), Dr. Chu (Yes), Mr. Chiang/ Ms. Mandel (Yes).

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

Table with 3 columns: DECISION, MEMBER, BOARD VOTE. Row 1: Taxpayer's petitions denied. Ms. Yee (Yes), Mr. Leonard (Yes), Ms. Steel (Yes), Dr. Chu (Yes), Mr. Chiang/ Ms. Mandel (Yes).

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

C11. Liborio C. Rodriguez, 401817 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Dr. Chu	Yes
	Mr. Chiang/ Ms. Mandel	Yes

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Dr. Chu	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C13. On Line Auto Group, Inc., 353083 (FH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Dr. Chu	Yes
	Mr. Chiang/ Ms. Mandel	Yes