



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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Fourth District, Los Angeles

JOHN CHIANG  
State Controller

BARBARA ALBY  
Acting Member  
Second District, Sacramento

RAMON J. HIRSIG  
Executive Director

**STATE BOARD OF EQUALIZATION MEETING**  
**5901 Green Valley Circle, Room 207, Culver City**  
**June 15-18, 2010**  
**NOTICE AND AGENDA**  
**Meeting Agenda (as of 1:30 p.m., 06/16/10)**

[Agenda Changes](#)

**Tuesday, June 15, 2010**

**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. [Annabell M. Palmer, 467214 +](#)  
For Appellant: William Swearinger, Attorney  
For Franchise Tax Board: Irina Krasavtseva, Tax Counsel  
Michael Cornez, Tax Counsel

~~B2. [Charles E. Grays II, 464314 +](#)  
For Appellant: ~~Charles E. Grays II, Taxpayer~~  
For Franchise Tax Board: ~~Suzanne Small, Tax Counsel~~  
~~Karen Smith, Tax Counsel~~~~

B3. [Steven A. McMahon, 479981 +](#)  
For Appellant: Steven A. McMahon, Taxpayer  
For Franchise Tax Board: Suzanne Small, Tax Counsel  
Jozel Brunett, Tax Counsel

B4. [Robert M. Newell, Jr. and Judith A. Newell, 506927 +](#)  
For Appellant: Robert M. Newell, Jr., Taxpayer  
For Franchise Tax Board: Jozel Brunett, Tax Counsel  
Karen Smith, Tax Counsel

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

These items are scheduled for Wednesday, Thursday and Friday, June 16, 17 and 18, 2010.

**D. Special Taxes Appeals Hearing**

This item is scheduled for Friday, June 18, 2010.

**E. Property Tax Appeals Hearings**

There are no items for this matter.

**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**

- Hearing Notices Sent – No Response
  1. Public Grocers, Inc., 392338 (AP)
  2. Universal Management Systems, Inc., 440630 (EA)
  - 3a. L & A Wholesale Corporation, 473951 (AC)
  - 3b. Alberto Leonardo Cidron and Liliana M. Cidron, 473952 (AC)
  4. Osman I. Elbiali, 466864 (AA)
  5. Black on Black Motorcars, Inc., 415010 (AS)
  6. Eric Miller Schwartzkopf, 330848, 415263 (AS)
  7. Donald Goff, 414981 (EH)
  8. Alford Label, Inc., 421082 (EA)
  9. ~~David Bergstein, 425117 (AS)~~
  10. Gerry Garvin, 407123 (AS)
  - 11a. Michael Anthony Migliaro, 472805 (EA)
  - 11b. Eirik Coel Orman, 479330 (EA)
  12. T. M. O., Inc., 396038 (AP)
  13. Lidia Lopez, 426825 (AP)
  14. Stone International, Inc., 416295 (AR)
  15. Sycamore Caterers, Inc., 272349 (AA)
  16. Lifestyle Custom Cycles, LLC, 426169 (EA)
  17. Kenneth Jon Sciallo, 393820 (GH)
- Petition for Release of Seized Property
  18. Tariq H. Alsamaan DDS, LLC, 524510 (ET)
  19. Ajay Singh, 521294 (ET)
  20. Ajay Singh, 521287 (ET)
  21. Iraj Safapour, 524515 (ET)
  22. Dave's Investments, Inc., 524512 (ET)

**G2. Franchise and Income Tax Matters .....Ms. Kelly**

- Decisions
  1. Jason Evers, 485897
  2. Frederick M. Fox, 468764
  3. Kurt M. Geib and Laura A. Geib, 449379

4. Gilbert Butler Trust 1985 FBO Melissa Butler, 489488
  5. Hatfield 4060 Pike Lane Partnership, 402143
  6. Andrew Hawkins, 439471
  7. Yoong S. Lee and Sook Hyun Lee, 449399
  8. Oakwood Capital, LLC, 467798
  9. Olatunde Okesola, 444261
  10. Debbie A. Pasillas, 462005
  11. Eddie J. Perkins, 444207
  12. Colin Hugh Reynolds, 479956
  13. Daniel A. Sandoval, 483611
  14. Julie A. Smedley, 461163
  15. Nancie Smith and Estate of Harold F. Smith (Deceased), 475413
  16. Joel S. Timmons, 483614
  17. Eugene A. Villanueva, 450969
  18. Brett Welker, 445971
  19. Xinghui Wu, 488871
  - Petitions for Rehearing
  20. Adalberto Barrios, 433000
  21. Richard Courtney, 400993
  22. Joe L. Santos, 445970
- G3. Homeowner and Renter Property Tax Assistance Matters .....Ms. Kelly
- Decisions
  1. Jane Benjamin (Deceased), 450051
  2. Douglas A. Cantlin, 437578
  3. Leanna Denham, 436625
  4. Armando R. Gaytan, Jr., 436732
  5. Diane Herman, 426308
  6. Anneli Hitchcock, 463834
  7. Georgiana Johnson (Deceased) 431636
  8. David Jones, 458664
  9. Mari Kalpakchian, 443305
  10. Incarnation Klawitter, 426668
  11. Spring Lewis, 447802
  12. Suzanne Mirzoyan, 431250
  13. Charlotte Ann Moore, 443296
  14. William Nolan, 422587
  15. Marguerite H. Piarulli, 442461
  16. Terrance L. Pullum, 448037
  17. Guadalupe Ramirez, 420374
  18. Shanah Robinson, 449936
  19. Bennie Smith, 443291
  20. William Strong, 450010
  21. Joyce J. Thomas, 426208
  22. Jorge Tobar, 403203
  23. Milton H. Velasco, 470247
  24. Denise I. Welch, 425212
  25. Linyao Xie, 437910

- G4. Sales and Use Taxes Matters..... Ms. Henry
- Redeterminations
    1. Pericom Semiconductor Corp., 513065 (GH)
    2. Cloudshield Technologies, Inc., 402952 (GH)
    3. California RSA #4, LP, 479525 (OH)
    4. Container Options, 514078 (EH)
  - Denials of Claims for Refund
    5. Castle Knights Aviation, Inc., 435738 (KH)
    6. Google, Inc., 415249 (GH)
- G5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds ..... Ms. Henry
- Refunds
    1. Fireside Bank, 511344 (CH)
    2. T. F. N. Architectural Signage, Inc., 520347 (EA)
    3. American Material Mgt. Alliance, Inc., 474056 (EH)
    4. NEC Electronics America, Inc., 425396 (GH)
    5. Tyco Electronics Corporation, 523851 (OH)
    6. Ivy Hill Corporation, 399623 (OH)
    7. Starbucks Corporation, 525347 (OH)
    8. Banc of America Leasing & Capital, LLC, 519320 (OH)
    9. Wachovia Dealer Services, Inc., 510890 (EA)
    10. Los Angeles Times Communications, 504740 (AA)
    11. Webcraft, LLC, 480146 (OH)
    12. ABC, Inc., 435368 (OH)
    13. Mueller Nicholls, Inc., 447882 (CH)
    14. United Auto Credit Corporation, 512646 (EA)
    15. Pacific Marine Credit Union, 422583 (FH)
    16. Bombardier Mass Transit Corp., 481254 (AA)
    17. Carco Group, Inc., 437204 (OH)
    18. Pacific Capital Bank N. A., 491587 (GH)
    19. 1<sup>st</sup> United Services Credit Union, 509150 (CH)
    20. First City Credit Union, 450747 (AA)
- G6. Special Taxes Matters ..... Mr. Gau
- Redeterminations
    1. Progressive Casualty Insurance Co., 254100 (ET) 'CF'
    2. Progressive Choice Insur. Co., 250602 (ET) 'CF'
- G7. Special Taxes Matters – Credits, Cancellations, and Refunds ..... Mr. Gau
- Credits and Cancellations
    1. Progressive Marathon Ins. Company, 250596 (ET) 'CF'
    2. National Continental Ins. Company., 250604 (ET) 'CF'
    3. Progressive West Insurance Company, 252225 (ET) 'CF'
  - Refunds
    4. 21<sup>st</sup> Century Insurance Company, 153478 (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

There are no items for the following matters:

- H. Tax Program Nonappearance Matters – Adjudicatory
- I. Tax Program Nonappearance 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

This item is scheduled for Friday, June 18, 2010.

### 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
- This item is scheduled for Friday, June 18, 2010.

### Q. Closed Session

This item is scheduled for Friday, June 18, 2010.

### 1:30 p.m. Board Meeting Reconvenes\*

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

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

B5. ~~Harold T. Riggs, Jr., 449373, 474423, 504746 +~~

For Appellant: \_\_\_\_\_ Keith A. Shibou, Representative

For Franchise Tax Board: ~~Judy Hirano, Tax Counsel~~

\_\_\_\_\_ Terry Collins, Tax Counsel

B6. ~~Edmund (Chad) Siva (Deceased), 384247, 390860, 401330, 401331, 481024 +~~

For Appellant: \_\_\_\_\_ Keith A. Shibou, Representative

For Franchise Tax Board: ~~Natasha Page, Tax Counsel~~

\_\_\_\_\_ Terry Collins, Tax Counsel

- ~~B7. [Wayne L. Hause and Kelly R. Hause, 467603 +](#)  
 For Appellant: ~~Keith A. Shibou, Representative~~  
 For Franchise Tax Board: ~~Judy Hirano, Tax Counsel~~  
~~Terry Collins, Tax Counsel~~~~
- B8. [John Harold Kraft, 446023 +](#)  
 For Appellant: John Kraft, Taxpayer  
 For Franchise Tax Board: Karen Smith, Tax Counsel  
 Jozel Brunett, Tax Counsel
- B9. [LaVona D. Shellmire, 510915 +](#)  
 For Appellant: LaVona Shellmire, Taxpayer  
 For Franchise Tax Board: Karen Smith, Tax Counsel  
 Jozel Brunett, Tax Counsel
- ~~B10. [Steven T. Waltner and Sarah V. Waltner, 468742 +](#)  
 For Appellant: ~~Sarah Waltner, Taxpayer~~  
 For Franchise Tax Board: ~~Jozel Brunett, Tax Counsel~~  
~~Karen Smith, Tax Counsel~~~~

**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, including sales and use taxes, environmental fees, fuel taxes, and excise taxes, and 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, including state and county property tax programs, and any problems identified in the Taxpayers' Rights Advocate's [Annual Report](#).

**Adjourn** - The meeting will reconvene on Wednesday, June 16, 2010, at 9:30 a.m.

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The hearing location is accessible to people with disabilities. Please contact Joann Richmond at (916) 322-1931, or e-mail [Joann.Richmond@boe.ca.gov](mailto:Joann.Richmond@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.
- "CF" Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.



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**5901 Green Valley Circle, Room 207, Culver City**  
**June 15-18, 2010**  
**NOTICE AND AGENDA**  
**Meeting Agenda (as of 1:30 p.m., 06/16/10)**

[Agenda Changes](#)

**Wednesday, June 16, 2010**

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

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

- B11. [Ronald N. Frazar and Jane A. Frazar, 494349 +](#)  
For Appellant: Marilyn Barrett, Attorney  
Tom Perlowski, Representative  
For Franchise Tax Board: Natasha Page, Tax Counsel  
Terry Collins, Tax Counsel
  
- B12. [David Lail and Karen Lail, 439458 +](#)  
For Appellant: David Lail, Taxpayer  
Christopher Manes, Attorney  
Michael Davis, Witness  
For Franchise Tax Board: Natasha Page, Tax Counsel  
Terry Collins, Tax Counsel
  
- B13. [Elisabeth Bossingham, 486595 +](#)  
For Appellant: Brett Bossingham, Representative  
For Franchise Tax Board: Suzanne Small, Tax Counsel  
Jozel Brunett, Tax Counsel

**1:30 p.m. Board Meeting Reconvenes\*****B. Corporate Franchise and Personal Income Tax Hearings**  
(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

- B14. [Hendrika Bouwmeester, 490302 +](#)  
For Appellant: Peter Kwok, Representative  
For Franchise Tax Board: Karen Smith, Tax Counsel  
Jean Cramer, Tax Counsel
- ~~B15. [Richard J. Epping and Lisa R. Epping, 483846 +](#)  
For Appellant: Richard Epping, Taxpayer  
Richard Ching, Representative  
Hal Brand, Representative  
For Franchise Tax Board: Jean Cramer, Tax Counsel  
Jozel Brunett, Tax Counsel~~
- B16. [Robert M. Miller, 449286 +](#)  
For Appellant: Robert M. Miller, Taxpayer  
Alexander Yen, Representative  
For Franchise Tax Board: Jozel Brunett, Tax Counsel  
Jean Cramer, Tax Counsel
- B17. [Clinton T. Bookmyer, 492771 +](#)  
For Appellant: Clint Bookmyer, Taxpayer  
Peter Kwok, Representative  
For Franchise Tax Board: Kathleen Cooke, Tax Counsel  
Jean Cramer, Tax Counsel
- B18. [Gary Laub, 468084 +](#)  
For Claimant: Gary Laub, Taxpayer  
Alexander Yen, Representative  
For Franchise Tax Board: Suzanne Small, Tax Counsel  
Karen Smith, Tax Counsel
- B19. [Armadillo Trading Co., Inc., 488037 +](#)  
For Appellant: Edward Ferrer, Taxpayer  
Dudley M. Lang, Attorney  
For Franchise Tax Board: Sean Sullivan, Tax Counsel  
Ron Hofsdal, Tax Counsel

- B20.a [Rick Burningham, 469765 +](#)
  - B20.b Arturo Cueva, 487046
  - B20.c Karl Eisenhammer, 476721
  - B20.d Randolph Frodsham, 474115
  - B20.e Carol Grant, 487068
  - B20.f Richard Grant, 487065
  - B20.g Christopher Gyorgy, 476765
  - B20.h Demeris Parks, 476896, 482907
  - B20.i Dan Pickell, 477221, 487503, 488194, 488195, 488196
  - B20.j Jintau Two, 480043
  - B20.k Anthony Wiest, 482498
- For Appellants: Peymon Mottahedeh, Representative  
For Franchise Tax Board: Suzanne Small, Tax Counsel  
Karen Smith, Tax Counsel

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

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

C1. [Jing Shen, 424037 \(EA\) +](#)

For Petitioner: Jing "James" Shen, Taxpayer  
Dennis Brager, Attorney  
John O. Kent, Attorney  
For Department: Chris Schutz, Tax Counsel

**Adjourn** - The meeting will reconvene on Thursday, June 17, 2010, at 9:30 a.m.

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[Agenda Changes](#)

**Thursday, June 17, 2010**

**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.)

- C2. [Medison America, Inc., 417171 \(EA\) +](#)  
For Petitioner: Anthony Robert De Palma, Representative  
Victoria L. Murphy, Representative  
For Department: Chris Schutz, Tax Counsel
- C3. [Saddleback Recreational Vehicles, 379945 \(EH\) +](#)  
For Petitioner: Michael Sebastian, Taxpayer  
For Department: Andrew Kwee, Tax Counsel
- C4. [Mokhim Rasooli and Malak Sajedeh, 432459 \(AC\) +](#)  
For Petitioner: Mokhim Rasooli, Taxpayer  
For Department: Scott Lambert, Hearing Representative
- C5. [Maherali, Inc., 343758 \(KH\) +](#)  
For Petitioner: Sukhjinder Singh Gill, Taxpayer  
Indervir Randhawa, Representative  
For Department: Scott Lambert, Hearing Representative
- C6. [Thomas International Home Furnishings, 425486 \(AS\) +](#)  
For Petitioner: Thomas Najarian, Taxpayer  
Meher "Mike" Ohanessian, Representative  
Saro Der Ohanessian, Representative  
For Department: Scott Lambert, Hearing Representative

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

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

- C7.a [Chuy's Management Services Fresno, LLC, 341587 \(KH\) +](#)  
C7.b Carpinteria Chuy's, Inc., 341590 (GH)  
C7.c Chuy's Management Services Camarillo, 341591 (AR)  
C7.d Chuy's Management Services Stevenson Ranch, LLC, 341592 (AR)  
C7.e Chuy's Management Services Bakersfield, 341593 (AR)  
C7.f Chuy's Management Services Thousand Oaks, 341594 (AR)  
C7.g Jeanine Gayle Stenoien, 341596 (AR)  
For Petitioner: Bruce Dunn, Attorney  
For Department: Scott Lambert, Hearing Representative
- C8.a [Melody Arya Husaini and Bahram Arya Husaini, 415086 \(AC\) +](#)  
C8.b Chra Fasl Cusine Restaurant, Inc., 418856 (AC)  
C8.c Char Fasl Restaurant, Inc., 418861 (AC)  
C8.d Bahram Arya Husaini, 418864 (AC)  
C8.e Melody Arya Husaini, 418867 (AC)  
For Petitioner: Melody Arya Husaini, Taxpayer  
Bahram Arya, Taxpayer  
Elmira Jahansouzi, Representative  
For Department: Scott Lambert, Hearing Representative
- C9. [D & H Service Station, 435924 \(EA\) +](#)  
For Petitioner: A. Lavar Taylor, Attorney  
Joyce Cheng, Representative  
For Department: Scott Lambert, Hearing Representative
- ~~C10. [Aftershock Power Boats, Inc., 334423 \(EH\) +](#)  
For Petitioner: ~~Alejandro "Alex" Torres, Taxpayer~~  
~~Rosalina Torres, Representative~~  
For Department: ~~Scott Lambert, Hearing Representative~~~~
- C11. [LJ Corporation, 478296 \(AA\) +](#)  
For Petitioner: Martin Lin, Taxpayer  
Asam Han, Representative  
For Department: Scott Lambert, Hearing Representative
- C12. [Kamal F. Batech and Wafaa Elias Batech, 406741 \(EH\) +](#)  
For Petitioner: Nate Green, Representative  
For Department: Scott Lambert, Hearing Representative
- C13. [J & L Phang, Inc., 443371 \(AP\) +](#)  
For Petitioner: Shau Tang Chen, Representative  
For Department: Scott Lambert, Hearing Representative

**Adjourn** - The meeting will reconvene on Friday, June 18, 2010, at 9:30 a.m.

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**D. Special Taxes Appeals Hearing**

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

D1. [K.A.R.E.N. Oil Company, Inc., 339357 \(MT\) +](#)

For Petitioner: Duke L. Peters, Attorney  
For Department: Carolee Johnstone, Tax Counsel

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

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

C14. [Matthew Emerey LaTray, 402632 \(AS\) +](#)

For Petitioner: Matthew Emerey LaTray, Taxpayer  
For Department: Cary Huxsoll, Tax Counsel

C15. [Mas N Zul, Inc., 434597 \(AR\) +](#)

For Petitioner: Fred Hassan, Taxpayer  
Sargis Khaziran, Representative  
For Department: Scott Lambert, Hearing Representative

C16. [Jason R. Pridmore, 421508 \(UT\) +](#)

For Petitioner: Jason R. Pridmore, Taxpayer  
Alessandro Assanti, Attorney  
For Department: Andrew Kwee, 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.)

C17. [Zograb Kyababchyan, 472377 \(AC\) +](#)

For Petitioner: Solak Avedissian, Representative  
For Department: Scott Lambert, Hearing Representative

C18. [Nelly's Market, Inc., 445459 \(FH\) +](#)

For Petitioner: Zahir "Zack" Romaya, Taxpayer  
For Department: Scott Lambert, Hearing Representative

**Chief Counsel Matters**

M. Other Chief Counsel Matters

M1. Request for Authorization to File *Amicus Curiae* Brief ..... Mr. Moon

Orange County Superior Court - consolidation of the following four cases:  
*Netjets Aviation Inc. v. Webster J. Guillory*, Case No. 30-2008-00107805-CU-MC-CJC; *Flight Options, LLC v. Webster J. Guillory*, Case No. 30-2008-00110932-CU-MC-CJC; *CitationShares Management, LLC v. Joseph E. Holland, Santa Barbara County Assessor*, Case No.30-2009-00288116-CU-MC-CJC; and, *Bombardier Aerospace Corp. v. Joseph E. Holland, Santa Barbara County Assessor*, Case No. 30-2009-00303518-CU-MC-CJC.

Request to file an *amicus curiae* brief in the consolidated property tax actions challenging fractionally owned aircraft taxation statutes, as requested by Santa Barbara County.

**Administrative Session**

P. Other Administrative Matters

P1. BOE Board Meeting Start Time ..... Ms. Yee

Announcement of Closed Session ..... Ms. Olson

**Q. Closed Session**

~~Q1. Pending litigation: *Natomas Child Care Center Development, Inc., et al. v. CACCCI et al.*, Sacramento County Superior Court Case No. 34-2008-00019437 CU-BT-GDS. (Gov. Code, § 11126(e))~~

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

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

## Adjourn

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