



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
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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
Interim Executive Director

STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
June 21-24, 2011

PRELIMINARY RECORD OF BOARD ACTIONS

Tuesday, June 21, 2011

The following is a preliminary record of Board actions taken at the June 21-24, 2011 Culver City 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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Board Meeting

Special Presentation

- Presentation of Resolution
Honorable Matthew K. Fong

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

B. Corporate Franchise and Personal Income Tax Hearings

B1. Gerald J. Marcil and Carol L. Marcil, 458832

Table with 3 columns: DECISION, MEMBER, BOARD VOTE. Row 1: Taxpayers' appeal denied, Mr. Horton (Yes), Ms. Steel (No), Mr. Runner (No), Ms. Yee (Yes), Mr. Chiang/ Ms. Mandel (Yes).

## B2. Howard Brief, 530872

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

## B3. Jaroslav Marik and Jirina Marik, 547265

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

## B4. Thomas Najarian and Tamar Najarian, 522166

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination. The Board ordered that the appeal be submitted for decision, granting the taxpayer 30 days to file supporting documents, the Franchise Tax Board 30 days to respond, and the Appeals Division 30 days thereafter to review parties' submissions and provide its recommendation to the Board.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## B5. Gerald A. Hutchinson, 552085

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

## B6. Myers Power Products, Inc., 546913

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

B7. ~~Marilyn S. Kwolek, 518196~~

## B8. Sean S. Niknafs and Sima Mirhashemi, 529770

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

## B9. State-of-the-Art Technologies, Inc., 521969

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

B10. ~~Gayle Barrett and Douglas Barrett, 538085~~B11. ~~Franklin Casco, Jr., 512009~~

## B12. Bill Kells, 546539 - Waived Appearance

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

B13. ~~Dean Mike and Theresa Mike, 382833~~

## B14. Charles E. Kohlhasse, Jr., 547973

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

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

These items are scheduled for Thursday, June 23, 2011 and Friday, June 24, 2011.

**D. Special Taxes Appeals Hearings**

These items are scheduled for Friday, June 24, 2011.

**E. Property Tax Appeals Hearings**

There are no items for this matter.

**F. Public Hearings**

F1. Proposed Adoption of Regulation 1685.5, *Calculation of Estimated Use Tax - Use Tax Table*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Public hearing continued to the July Board meeting.	Mr. Horton	
	Ms. Steel	
	Mr. Runner	
	Ms. Yee	
	Mr. Chiang/ Ms. Mandel	

F2. Business Taxpayers' Bill of Rights Hearings

F3. Property Taxpayers' Bill of Rights Hearings

**G. Tax Program Nonappearance Matters – Consent****G1. Legal Appeals Matters**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Hearing Notice Sent – No Response
  1. Steve Kwon, 443204 (EH)
  2. Cal-U-Rent of Thousand Oaks, Inc., 468292 (AR)
  3. Outback Flight Services, Inc., 329124 (UT)
  4. Ali Shahryarinejad, 418258 (AC)
  5. Beach City Market, Inc., 466431 (FH)
  6. Victor Mora, 448667 (EA)
  7. Elsie Ruth Edmond, 457736 (AS)
  8. Dennab, Inc., 418584 (EH)
  9. Debra Lyn Holland, 474248 (FH)
  - 10a. Arleen Dauber Robeson and Gerald Patrick Robeson, 308850 (ET)
  - 10b. Chief Red Cloud, LLC, 298033, 308053, 308054 (ET)
  - 10c. Chief Red Cloud, LLC, 308851 (ET)
- Petitions for Release of Seized Property
  11. Kulbir Singh Khangura, 567266 (ET)
  12. Harish Gulati, 563805 (ET)
  13. USA Liquor of Bakersfield, LLC, 565979 (ET)
  14. Maria Josefina Valdez, 563791 (ET)
  15. Sharaf Nagi Ali, 565985 (ET)

**G2. Franchise and Income Tax Matters**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Decisions
  1. Farhad Alamolhoda, 485964
  2. Virginia H. Atherton, 538072
  3. Cristilita S. Bautista, 535766

- 4a. Briancroner.com, LLC, 536357
- 4b. UOFNOBS.com, LLC, 536359
- 4c. Greekbod.com, LLC, 536362
- 4d. Adglu.com, LLC, 536363
- 4e. Vapper.com, LLC, 536364
- 5. Sidney Corrie, Jr., 535336
- 6. The Cozy Stove & Spa Company, Inc., 546395
- 7. Elias Gallegos III, 547977
- 8. Carolyn Gereau, 479768
- 9. Kizna Goodie, 510022
- 10. Janice Healey, 514427
- 11. Robert Jeavons, 467572
- 12. Prabhakar Kotla, 510830
- 13. Shantai S. Mackey, 514014
- 14. Daniel J. Moncino II, 466930
- 15. Marta E. Percolla, 467005
- 16. Catherine A. Perez, 514767
- 17. John Reese, 510808
- 18. Todd K. Sand and Jennifer N. Memo, 536773
- 19. John Albert Schram III, 491626
- 20. Christopher A. Suarez, 536739
- 21. Robert Vernick and Myriam Vernick, 539077
- 22. Matthew Wharton and Stephanie Wharton, 513919
- 23. Ali Reza Zakeri, 535357
- Petitions for Rehearing
- 24. Jeanette L. Dixon, 476764
- 25. Lee Gale, 258580
- 26. Clovus M. Sykes, 529645

G3. Homeowner and Renter Property Tax Assistance Matters  
There are no items for this matter.

G4. Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Redeterminations
  - 1. County Sanitation Dist – Orange Co., 547413 (EA)
  - 2. Ira Stanley, 447520 (EA)
  - 3. S. Hessam Salarfar, 470298 (EH)
- Relief of Penalty/Interest
  - 4. Home Shopping LP, 567242 (OH)

## G5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Credits and Cancellations
  1. Barry Lee Collier, 482400 (AR)
- Refunds
  2. County of L.A. Auditor, 553596 (AA)
  3. Williams-Sonoma, Inc., 559965 (BH)
  4. Charles Schwab & Co., Inc., 557597 (BH)
  5. County of Riverside Aud-Controllers, Lois Henry, 487900 (EH)
  6. Food'N Fuel, Inc., 556245 (EH)
  7. Inland Empire Architectural Specialties, Inc., 563898 (EH)
  8. American Material Mgt. Alliance, Inc., 552905 (EH)
  9. Fry's Electronics, Inc., 563520 (GH)
  10. Mercedes-Benz USA, LLC, 567416 (KH)
  11. Agilent Technologies, Inc., 562280 (GH)
  12. Wells Fargo Dealer Services, Inc., 554767 (EA)
  13. Arrowhead Central Credit Union, 538738 (EH)
  14. Schoolsfirst Federal Credit Union, 497594 (EA)
  15. Americredit Financial Service, Inc., 553634 (OH)
  16. Lobel Financial Corporation, 554396 (EA)
  17. Pacific Service Credit Union, 553644 (CH)
  18. Olson Precast Company, 561785 (EH)
  19. Akka Corporation, 568761 (EA)
  20. A-L Financial Corp., 553645 (EA)
  21. Progeny Marketing Innovations, Inc. 518745 (OH)
  22. Affinion Benefits Group, LLC, 495398 (OH)
  23. Dwayne Nash Industries, Inc., 554679 (KH)

## G6. Special Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes, except not participating in sub-items 2 and 3.

- Redeterminations
  1. U S Smokeless Tobacco Brands, Inc., 151452, 163664, 170086, 197348 (ET)
- Relief of Penalty
  2. Philadelphia Indemnity Insurance Co., 562682 (ET) 'CF'
  3. Fire Insurance Exchange, 562689 (ET) 'CF'

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

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

## ➤ Refunds

1. Northwestern Mutual Life Ins. Co., 551094 (ET) 'CF'
2. Northwestern Mutual Life Ins. Co., 552166 (ET) 'CF'
3. Willis Insurance Services of California, Inc., 564987 (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

**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

These items are scheduled for Friday, June 24, 2011.

**Q. Closed Session**



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STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
June 21-24, 2011

PRELIMINARY RECORD OF BOARD ACTIONS

Wednesday, June 22, 2011

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Board Meeting

B. Corporate Franchise and Personal Income Tax Hearings

B15. ~~Matt T. Knudstrup and Deborah E. Knudstrup, 342390~~

B16. Klaus W. Wang, 441035

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

B17. ~~Shirley J. Carter, 518429~~

## B18. Richard Palmquist, 526815

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Mr. Horton	Yes
The Board ordered that the appeal be submitted for decision, granting the taxpayer 30 days to file supporting documents, the Franchise Tax Board 30 days to respond, and the Appeals Division 30 days thereafter to review parties' submissions and provide its recommendation to the Board.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## B19. Joe L. Santos, 445970

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

## B20. Tawfik H. Rizkallah, 536082

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

~~B21. Ruben Juarez, 514090, 514195~~~~B22. Vista Pacific Townhomes Association, Inc., 522642~~

## B23. Maricel B. Hernandez, 521850 I

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

B24. ~~Marie R. Sanders, 522825~~

## B25. Dennis LeVine and Dawn LeVine, 529697

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' appeal granted.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes



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**STATE BOARD OF EQUALIZATION MEETING**  
**5901 Green Valley Circle, Room 207, Culver City**  
**June 21-24, 2011**

**PRELIMINARY RECORD OF BOARD ACTIONS**

**Thursday, June 23, 2011**

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**Board Meeting**

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

C1. Boris Khodzhoian, 405900 (AP)

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

~~C2. RC Marketing, Inc., 461615, 377842 (EH)~~

## C3. James Alan LaBarge, 422110 (UT)

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

## C4. Frank Allen Randazzo, 421497 (UT)

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

## C5. Shantilli, LLC, 434838 (UT)

C6a. Jeff's Exotic Fish, Inc., 484114 (AS)

C6b. Jeff's Exotic Fish, Costa Mesa, LLC, 484115 (EA)

C6c. Jeff's Exotic Fish, Costa Mesa, Inc., 484116 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' petitions partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## C7. City of Los Angeles-Controller, 489155, 509958 (AA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination. The Board ordered that the petition be submitted for decision, granting the petitioner 30 days to file supporting documents, the Department 30 days or longer if needed to respond, and the Appeals Division 30 days thereafter to review the parties' submissions and provide its recommendation to the Board.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

~~C8. Enyinnaya Christian Ojogho, 396268, 414889 (AS)~~

C9. Karen Renee Cullinane, 470168 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C10. Edmundo Gonzalez, 470281 (FH)

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

~~C11. Housewares International, Inc., 464830 (AA)~~



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**STATE BOARD OF EQUALIZATION MEETING**  
**5901 Green Valley Circle, Room 207, Culver City**  
**June 21-24, 2011**

**PRELIMINARY RECORD OF BOARD ACTIONS**

**Friday, June 24, 2011**

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**Board Meeting**

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

C12. Lona Marie Lee, 390217 (AA)

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

~~C13a. Vincent Millhouse, 434901, 450539 (AS)~~

~~C13b. Vincent Millhouse and Lisa D. Smith, 434902 (AS)~~

**D. Special Taxes Appeals Hearings****D1. George Alfonos Youssef, 354991 (ET)**

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

~~**D2. Ahsan Atiq Rehman, 377576, 528881 (ET)**~~**D3. Hassan Antonios Mahfood, 351999 (ET)**

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

**Petitions for Release of Seized Property****D4. Zartosht, Inc., 554941 (ET)**

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

**D5. Egyptian Company, LLC, 562693 (ET)**

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

**Administrative Session****P. Other Administrative Matters****P1. Executive Director's Report**

1. Report on time extensions to Alpine, Colusa, Lassen, Los Angeles, Madera, San Joaquin, Santa Cruz, Sonoma, Sutter, Tehama and Yolo Counties to complete and submit 2010/11 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155.
2. CROS Project Update and Actions

**Board Committee Meeting**

Legislative Committee

UNOFFICIAL