



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
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JUDY CHU, Ph.D.
Fourth District, Los Angeles

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State Controller

RAMON J. HIRSIG
Executive Director

STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
June 30-July 1, 2009
NOTICE AND AGENDA
Meeting Agenda (as of 8:30 a.m., 06/30/09)

[Agenda Changes](#)

Tuesday, June 30, 2009

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. [Daniel V, Inc., 342609 +](#)

For Appellant: Marty Dakessian, Attorney
David L. Keligian, Attorney
For Franchise Tax Board: Craig Scott, Tax Counsel
William Gardner, Tax Counsel

B2. [Klaus W. Wang, 441035 +](#)

For Appellant: Klaus W. Wang, Taxpayer
John O. Kent, Attorney
For Franchise Tax Board: Mark McEvilly, Tax Counsel
Jozel Brunett, Tax Counsel

~~B3. [Vinton P. Cunningham and Beverly F. Cunningham, 447982, 459821 +](#)~~

~~For Appellant: Vinton Cunningham, Taxpayer
Beverly Cunningham, Taxpayer
For Franchise Tax Board: Diane Ewing, Tax Counsel
Jozel Brunett, Tax Counsel~~

B4. [Wayne J. Pollard, 399801 +](#)

For Appellant: Wayne J. Pollard, Taxpayer
 For Franchise Tax Board: Diane Ewing, Tax Counsel
 William Gardner, Tax Counsel

~~B5. [Alex Bates, 445335 +](#)~~

~~For Appellant: Alex Cameron Bates, Taxpayer
 Paul Ballmer, Representative
 For Franchise Tax Board: Mark McEvilly, Tax Counsel
 Craig Scott, Tax Counsel~~

C. Sales and Use Tax Appeals Hearings

These items are scheduled for the afternoon session.

D. Special Taxes Appeals Hearing

This item is scheduled for Wednesday, July 1, 2009.

There are no items for the following matters:

- E. Property Tax Appeals Hearings
- F. Public Hearings

G. Tax Program Nonappearance Matters – Consent

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

G1. Legal Appeals Matters.....Mr. Levine

- Petition for Rehearing
 1. Yohannes Kahsai, 426226 (GH)
- Hearing Notices Sent – No Response
 2. Malibu Masonry Supply, Inc., 390471 (AC)
 3. CSK Auto, Inc., 358612, 379951 (OH)
 4. Conco Paint Company, 57628, 77681, 151419, 165485, 214933, 89000961230, 89000961240, 89000961250, 89000961260 (MT)
 5. Donald Edward Wood, 397151 (AA)
 - ~~6. Thamir Mahmud, 432156 (UT)~~
 7. Jesus Gomez Marmolejo and Rafael Garcia, 392343 (FH)
 8. RG Funds, LLC, 362017 (AA)
- Petitions for Release of Seized Property
 9. Abdo A. Alharby, 479799 (ET)
 10. Fawaz Nasser Kassem Aliashi, 484213 (ET)

G2. Franchise and Income Tax MattersMs. Kelly

- Decisions
 1. Nasrat Alam, 431434
 2. Christopher M. Anaya and Mary O. Anaya, 442153
 3. David C. Claunch, 440637
 4. Crane Co. & Subsidiaries, 357027
 5. Mary Freidouni, 441031

6. Fernando Gutierrez, 449484
 7. Boris Kiena and Olga Kiena, 444073
 8. Patricia A. McKasy, 449289
 9. Bruce Nicholson, 418271
 10. Nancy Y. Ramos, 424051
 11. Gwendolyn Webber, 406027
 - Petition for Rehearing
 12. John Buerger, 388878
 - Hearing Notices Sent – Appearance Waived
 13. Rick Burningham, 449292
 14. Byron Hoffman, 439441
 15. Jintau Two, 445969
 16. Ruth Vinson, 441009
 17. Judith Walther, 445949
- G3. Homeowner and Renter Property Tax Assistance MattersMs. Kelly
- Decisions
 1. Ashraf Adabi, 449726
 - ~~2. James Cato, Jr., 426289~~
 3. Michael Feeley, 436709
 4. Judith Gergel, 432593
 5. Freda Mae Hunt, 427520
 6. Migirdich Konaraki, 426561
 7. Gholam-Ali Nadjmabadi, 439850
 8. Nhon Phung, 431255
 9. C. J. Reeves, 432415
 10. Bobbie Scott, 435209
 11. Kevin Session, 436562
 12. Malone Yarborough, 425556
- G4. Sales and Use Taxes Matters.....Ms. Henry
- Redeterminations
 1. Harry's Auto Body, Inc., 462298 (AS)
 2. Ramirez Developers, 351537 (BH)
 3. Lifoam Industries, LLC, 436869 (OH)
 4. Priority 1 Public Safety Equipment Installation, Inc., 459801 (BH)
 - Relief of Penalty/Interest
 5. Equilon Enterprises, LLC, 484232 (OH)
 6. Omax Corporation, 483130 (OH)
 - Denials of Claims for Refund
 7. Bank of America National Trust and Savings Association, 312202 (OH)
 8. Sun-Land Garden Products, Inc. 405619 (GH)
 9. Trimark Raygal, Inc., 457639 (EA)
 10. Frontier Medical, Inc., 381945 (EA)

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

- Credits and Cancellations
 1. Office Club, Inc., 482440 (OH)
 2. Maxell Corporation of America, 405668 (OH)
 3. Binding Systems of California, Inc., 470154 (CH)
 4. Dot Hill Systems Corp., 484707 (FH)
 5. Pegasystems, Inc., 485346 (OH)
 6. Office Depot, Inc., 484262 (OH)
 7. Macys.com, Inc., 484586 (OH)
- Refunds
 8. Madison/Graham Color Graphics, Inc., 400794 (AA)
 9. Bank of America National Trust and Savings Association, 312202 (OH)
 10. Wind River Systems, Inc., 468310 (CH)
 11. NEC Electronics America, Inc., 425396 (GH)
 12. R. R. Donnelley & Sons Company, 400428 (OH)
 13. Tolleson Design, Inc., 483154 (BH)
 14. South Coast Imports Group, Inc., 459573 (EA)
 15. Marwan Jaradah, 301667 (KH)
 16. SCCA, LLC, 443321 (OH)
 17. Owens & Minor Distribution, Inc., 459089 (OH)
 18. Owens & Minor Distribution, Inc., 468155 (OH)
 19. Owens & Minor Distribution, Inc., 468157 (OH)
 20. Owens & Minor Distribution, Inc., 450381 (OH)
 21. W. W. Grainger, Inc., 483126 (OH)
 22. Tupperware U. S., Inc., 374177 (OH)
 23. Frank Kofsuske, 422907 (BH)
 24. Sun Microsystems, Inc., 477373 (OH)
 25. Wyle Laboratories, Inc., 425729 (OH)
 26. Pacific Service Credit Union, 474783 (CH)
 27. Foreman Financial, Inc., 476655 (AC)
 28. United Auto Credit Corporation, 475411 (EA)
 29. Long Beach Acceptance Corporation, 470358 (EA)
 30. Transouth Financial Corporation, 461144 (OH)
 31. Bay Federal Credit Union, 475961 (GH)
 32. Sierra International Machinery, LLC, 441081 (AR)
 33. Pacific Capital Bank, N. A., 450743 (GH)
 34. NK Financing Corporation, 405443 (AS)

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

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

- Refunds
 1. Castle & Cooke Aviation Services, Inc., 482847 (MT) 'CF'
 2. McLane/Suneast, Inc., 460947 (ET)

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.)

H1. Legal Appeals Matters

There are no items for this matter.

H2. Franchise and Income Tax Matters Ms. Kelly

➤ Matter for Board Decision

- 1. Taiheiyo Cement USA, Inc., 332855

H3. Homeowner and Renter Property Tax

Assistance Matters Ms. Kelly

➤ Petition for Rehearing

- 1. Sydell Dublin, 437737

There are no items for the following matters:

- H4. Sales and Use Taxes Matters
- H5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds
- 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

N. Consent Agenda Ms. Olson

N1. [Summons to Annual Meeting of the Board and County Assessors +](#)

Request approval of summons of county assessors to meeting with the Board to discuss issues relating to property assessment administration.

There are no items for the following matters:

- O. Adoption of Board Committee Reports and Approval of Committee Actions
- P. Other Administrative Matters

1:30 p.m. Board Meeting Reconvenes*

C. Sales and Use Tax Appeals Hearings

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

- C1. [Swanillon, Inc., 422969, 432778 \(FH\) +](#)
 For Petitioner: John Gentillon, Taxpayer
 For Department: Scott Lambert, Hearing Representative
- ~~C2. [Tom Dworkin Associates, 341727 \(AG\) +](#)
 For Petitioner: J. Caleb Donner, Attorney
 Mark Englander, Accountant
 For Department: Chris Schutz, Tax Counsel~~
- C3. [Khurshid Alam Khan, 241965, 359065, 359066 \(AR\) +](#)
 For Petitioner: Khurshid Alam Khan, Taxpayer
 Edward G. Wong, Attorney
 For Department: Scott Lambert, Hearing Representative

Announcement of Closed Session Ms. Olson

Q. Closed Session

- ~~Q1. Pending litigation: *General Motors Corporation, et al.*, U.S. Bankruptcy Court, S.D. New York, Case No. 09-50026 (Gov. Code § 11126(e))~~
- Q2. Discussion and action on personnel matters (Gov. Code § 11126(a))

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

Adjourn - The meeting will reconvene on Wednesday, July 1, 2009, at 9:30 a.m.

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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.
- "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.)

C4. [Renix Corporation, 317697, 318253 \(EH\) +](#)

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

C5. [Universal City Studios, Inc., 373822, 378248 \(AC\) +](#)

For Petitioner/Claimant: Dawn Mayhew, Taxpayer
William Vande Wetering, Representative
Dean Andal, Representative
For Department: Scott Lambert, Hearing Representative

C6. [PFT / Alexander Service, Inc., 400767 \(AA\) +](#)

For Petitioner: John Keefner, Taxpayer
Heather McIntosh, Accountant
For Department: Chris Schutz, Tax Counsel

D. Special Taxes Appeals Hearing

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

D1. [Said T. Saad, 273001 \(ET\) +](#)

For Petitioner: Said T. Saad, Taxpayer
Mark D. Pastor, Attorney
For Department: Monica Silva, Tax Counsel

Adjourn

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