



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA  
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State Controller

CYNTHIA BRIDGES  
Executive Director

**STATE BOARD OF EQUALIZATION MEETING**  
**5901 Green Valley Circle, Room 207, Culver City**  
**July 17-18, 2013**  
**NOTICE AND AGENDA**  
**Meeting Agenda (as of 7/17/2013, 09:30 AM)**

[Agenda Changes](#)

[Webcast on Wednesday, July 17, 2013](#)

**Wednesday, July 17, 2013**

**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.

**Board Meeting\***

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

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

~~B1. John P. Martin, 614001 +~~

~~For Appellant: Ernest S. Ryder, Attorney  
Alfred J. Waldchen, Attorney  
For Franchise Tax Board: Jaelyn Appleby, Tax Counsel  
Michael Cornez, Tax Counsel~~

~~B2. Ned Yamin and Haideh Yamin, 603221 +~~

~~For Appellants: Gary Slavett, Attorney  
For Franchise Tax Board: Raul Escatel, Tax Counsel  
David Gemmingen, Tax Counsel~~

**B3. Carlos Castaneda and Michelle Castaneda, 626196 +**

**For Appellants: Carlos Castaneda, Taxpayer  
For Franchise Tax Board: Marguerite Mosnier, Tax Counsel  
Diane Ewing, Tax Counsel**

- B4. Victor H. Boyd, 575575 +**  
 For Claimant: Victor H. Boyd, Taxpayer  
 Hugh M. Saddington, Representative  
 For Franchise Tax Board: Jaclyn Appleby, Tax Counsel  
 Michael Cornez, Tax Counsel
- B5. Myles D. Hubers and Michelle R. Hubers, 534595 +**  
 For Appellants: Marc S. Schechter, Attorney  
 Elizabeth Van Clief, Attorney  
 For Franchise Tax Board: Roman Johnston, Tax Counsel  
 Michael Cornez, Tax Counsel
- B6. Vincent J. Maranto and Susan L. Maranto, 612999 +**  
 For Appellants: James G. LeBloch, Attorney  
 For Franchise Tax Board: Marguerite Mosnier, Tax Counsel  
 Diane Ewing, Tax Counsel
- B7. Extra Inning Events, LLC, 577047 +**  
 For Claimant: Waived Appearance  
 For Franchise Tax Board: Karen Smith, Tax Counsel  
 Diane Ewing, Tax Counsel
- B8. Cheryl Martin, 595044 +**  
 For Appellant: Waived Appearance  
 For Franchise Tax Board: Eric Yadao, Tax Counsel  
 Diane Ewing, Tax Counsel
- ~~**B9. Craig Norton, 693097 +**  
 For Appellant: Craig Norton, Taxpayer  
 For Franchise Tax Board: Eric Yadao, Tax Counsel  
 Diane Ewing, Tax Counsel~~
- B10. Daxius Donald Gregory, 625150 +**  
 For Appellant: Daxius Gregory, Taxpayer  
 For Franchise Tax Board: Eric Yadao, Tax Counsel  
 Karen Smith, Tax Counsel

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

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

- C1a. Ibrahim Said Mekhail, 445466, 473541 (AA) +**  
**C1b. Ibrahim Said Mekhail, 445467, 473537 (AA) +**  
**C1c. Ibrahim Said Mekhail, 445468, 473540 (AA) +**  
**C1d. Ibrahim Said Mekhail, 475476, 524559 (AS) +**  
**C1e. Ibrahim Said Mekhail, 475478, 524544 (AS) +**  
**C1f. Ibrahim Said Mekhail, 475481 (AP) +**  
**C1g. Ibrahim Said Mekhail, 473538 (AP) +**  
**C1h. Ibrahim Said Mekhail, 473539 (AS) +**  
 For Taxpayer: Sam White, Representative  
 For Department: Scott Lambert, Hearing Representative

- C2. [Mark Jeffrey Freed, 554113 \(AC\) +](#)  
For Petitioner: Waived Appearance  
For Department: Scott Lambert, Hearing Representative
- C3. [Beverly Bagels, Inc., 521440 \(AS\) +](#)  
For Petitioner: Waived Appearance  
For Department: Erin Dendorfer, Tax Counsel
- C4. [William G. Morschauser, 225366, 255762, 341121, 530753 \(AP\) +](#)  
For Petitioner/Claimant: William G. Morschauser, Taxpayer  
Ivan Vuich, Witness  
Lilly Sandoval, Witness  
Abaigael Strid, Witness  
Lauren Abernathy, Witness  
Candice Nessmith, Witness  
Carisa Johnston, Witness  
Lonnie Angeles, Witness  
Anjuli Bhambhani, Witness  
Elizabeth Miniszewski, Witness  
Kelly Alexander, Witness  
Sami Marzougui, Witness  
James Pulver, Witness  
Tom Borgatta, Witness  
Eugene Anderson, Witness  
Glenn Johnson, Witness  
John Himes, Witness  
Roger Nelson, Witness  
Gus Echeverrio, Witness  
Robert Lennon, Witness  
Ian Foster (Bevintel), Witness  
For Department: Scott Lambert, Hearing Representative
- C5. [Jose Agustin Fernandez, 549411, 553265 \(AR\) +](#)  
For Petitioner: Jose Fernandez, Taxpayer  
For Department: Marc Alviso, Hearing Representative
- C6. [Rafael Eduardo Delgado and Alexander Orantes, 549061 \(AC\) +](#)  
For Petitioners: Rafael Eduardo Delgado, Taxpayer  
For Department: Marc Alviso, Hearing Representative
- C7. [Irvine Photo Graphics, Inc., 557007 \(EA\) +](#)  
For Petitioner: Richard Farrell, Taxpayer  
Karen Beckingham, Representative  
For Department: Scott Claremon, Tax Counsel

There are no items for the following matters:

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

**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+](#).

**G. Tax Program Nonappearance Matters – Consent**

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

## G1. Legal Appeals Matters .....Mr. Angeja

- Hearing Notices Sent – No Response
  1. 420 For The People Cooperative, Inc., 572745 (AC)
  - 2a. Nyoka Edy, 563276 (STF)
  - 2b. Nyoka Edy, 563277 (STF)
  3. Mohammad Faraz Islam, 482373 (EH)
  - 4a. Kimmy's Investments, Inc., 553251 (EA)
  - 4b. Pho Kimmy, Inc., 553906 (EA)
  - 4c. Sau Thi Vu, 554321 (EA)
  5. Vivian T. Lam, 553915 (AP)
  6. M & W Home Sales, Inc., 550542 (EH)
  7. James Arthur Mariani, 479529 (EH)
  8. Palomino Motors, Inc., 495671 (EA)
  9. Luis Fernando Rodriguez, 547500 (AA)
  10. Robert Jay Sharp, Jr., 588206 (UT)
  11. ~~David Turner, 553045 (FH)~~
  12. Kenny Wang and Le Nguyet To, 561881 (AA)
- Petitions for Release of Seized Property
  13. Hong Thu Nguyen, 722819 (STF)
  14. Jaspreet S. Dhillon, 709648 (STF)
- Petitions for Rehearing
  15. Café 976, LLC, 479006, 504670 (FH)
  16. Rafael Wholesale & Distributor, Inc., 530276 (AA)

- G2. Franchise and Income Tax Matters ..... Mr. Thompson
- Hearing Notice Sent – No Response
    - 1. Deanne F. Deaville, 640307
  - Decisions
    - 2. Neil K. Aragaki, 609635
    - 3. Ronnell Areta, 569052
    - 4. N. Art Astor and Antonia Astor, 578492
    - 5. Tammy Barnett, 593585
    - 6. Robert Beck, 599564
    - 7. Phillip M. Berry, 599629
    - 8. Big Guy, LLC, 585860
    - 9. Homero De Jesus, 601064
    - 10. Jean-Pierre de St. Croix, 601267
    - 11. Noelle E. Forbes, 601390
    - 12. William C. Foxley and Katherine Foxley, 570368
    - 13. Catherine Giesecke, 349311
    - 14. Bintu Y. Guy, 592428
    - 15. Richard J. Heckmann and Mary M. Heckmann, 361517
    - 16. Donald J. Hunt and Marian C. Hunt, 589291
    - 17. Shahrouz Jahanshahi, 600977
    - 18. Gavin Keith and Karen Keith, 600594
    - 19. Jason Kowalski, 588431
    - 20. Jacob La France, 571877
    - 21. Yutian Lei, 601021
    - 22. Elizabeth Luna, 564993
    - 23. Raj Kumar Malik, 600867
    - 24. George Marcussen, 587069
    - 25. Alberto R. Martinez, 601804
    - 26. Alfredo Mendoza, 575960
    - 27. Brandon Quintana and Sallie Boggan, 601821
    - 28. Stephen P. Rader and Anne W. Rader, 354285
    - 29. Sandalwood Debt Fund B, LP, 597421
    - 30. Ho B. Song, 597958
    - 31. Carol Sperry, 588411
    - 32. Narantungalag Tumurbaatar and Moussa Camara, 562927
    - 33. Bruce Wheaton, 579019
    - 34. Wayne B. Witherspoon, 600140
  - Petition for Rehearing
    - 35. James A. Haverkamp, 550350
- G3. Homeowner and Renter Property Tax Assistance Matters  
There are no items for this matter.

- G4. Sales and Use Taxes Matters.....Mr. McGuire
- Redeterminations
    1. A & P AG Structures, Inc., 513939 (DF)
    2. Bridgestone Americas Tire Operation, LLC, 611314 (OH)
    3. S.G.A.S., Inc., 547719 (AC)
    4. Water Compass, Inc., 669840 (AA)
  - Relief of Penalty/Interest
    5. Cardinal Health 110, Inc., 729192 (OH)
    6. Barnes & Noble Booksellers, Inc., 728918 (OH)
  - Denials of Claims for Refund
    7. Intermetro Industries Corp., 572975 (OH)
    8. Bowe Bell + Howe Company, 533627 (OH)
    9. Owens & Minor Distribution, Inc., 569976 (OH)
  - Grant-One Day Interest Relief
    10. Ormco Corporation, 728337 (EA)
    11. Simons Petroleum, Inc., 728332 (OH)
    12. Corona Automotive Company, LLC, 728335 (EH)
    13. Oakland Automotive Company, LLC, 728339 (CH)
    14. C & C Food Enterprises, LLC, 728340 (AS)
    15. P & R Restaurant Enterprises, LLC, 728336 (EH)
    16. Jewel City Diner, LLC, 728328 (AP)
    17. Cellerant Therapeutics, Inc., 728334 (BH)
    18. Brian Thomas Luke, 728329 (KH)
    19. Trattoria Amici/Americana, LLC, 728331 (AP)
- G5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds .....Mr. McGuire
- Credits and Cancellations
    1. Bobcat Central, Inc., 567295 (KH)
    2. Rashed M. Rashed, 484708 (KH)
    3. Jose L. Castaneda and Fidelina Mendoza Castaneda, 722824 (JH)
    4. Pete B. Estrada and Jaime Gutierrez, 623983 (EH)
  - Refunds
    5. Disney Interactive Studios, Inc., 710796 (OH)
    6. Alphatec Spine, Inc., 623750 (FH)
    7. Professional Hospital Supply, Inc., 601159 (EH)
    8. Dennis Uniform Mfg. Co., 699403 (OH)
    9. Mercedes-Benz USA, LLC, 726765 (KH)
    10. Pine Ridge Winery, LLC, 729489 (JH)
    11. United Rentals Northwest, Inc., 603329 (OH)
    12. Pacific Gas and Electric Company, 724094 (BH)
    13. General Electric Company, 623743 (OH)
    14. Patelco Credit Union, 601226 (CH)
    15. DirecTV, Inc., 611994 (AS)
    16. Americredit Financial Service, Inc., 681941 (OH)
    17. Challenge Financial Services, Inc., 577197 (EA)
    18. Banana Republic, LLC, 722519 (BH)

19. Old Navy, LLC, 723127 (BH)
  20. GPS Services, Inc., 723129 (BH)
  21. The Gap, Inc., 719283 (BH)
  22. The Gap, Inc., 697215 (BH)
  23. Perry Ellis Menswear, LLC, 728297 (OH)
  24. Medcal Sales, LLC, 570750 (EH)
  25. Atlas Copco Construction Mining Tech USA, 719238 (OH)
  26. Pentax of America, Inc., 608081 (OH)
  27. Morgan Stanley Smith Barney Financing, LLC, 551288 (OH)
  28. Southland Credit Union, 600648 (EA)
- G6. Special Taxes Matters ..... Mr. Gau
- Relief of Penalty
    1. BP West Coast Products, LLC, 729214 (STF)
  - Grant-One Day Interest Relief
    2. Bakersfield Investments, Inc., 725813 (STF)
- G7. Special Taxes Matters – Credits, Cancellations, and Refunds ..... Mr. Gau
- Credits and Cancellations
    1. American E & S Insurance Brokers CA, Inc., 722842 (STF) ‘CF’
  - Refunds
    2. Liberty Mutual Fire Insurance Co., 414291 (STF) ‘CF’
    3. Employers Insurance Co of Wausau, 414296 (STF) ‘CF’
    4. Wausau Underwriters Insurance Company, 414302 (STF) ‘CF’
    5. Wausau Business Insurance Company, 414305 (STF) ‘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. Cod, § 15626.)

- H1. Legal Appeals Matters ..... Mr. Angeja
- Petition for Rehearing
    1. [Fence America, Inc., 479354 \(KH\) +](#)
  - Section 40 (AB 2323) Matters
    2. [Mobile Telesys, Inc., 486216 \(FH\) +](#)

There are no items for the following 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
- 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**

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

- I1. Property Taxes Matters  
There are no items for this matter.
- I2. Offer in Compromise Recommendations ..... Mr. Anderson
  - 1. BMR Group, Inc.
  - 2. Safdar Brohi
  - 3a. Zoila Veronica Galeano
  - 3b. Galeano Group
  - 4. Outdoor Living, Inc.
  - 5. Lakhwinder Singh Sidhu
  - 6. David Wayne Stephens
  - 7. Charles Treister
- I3. Local Tax Reallocation Matters  
There are no items for this matter.

**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**

Items that appear under these matters provide information to the Members and may require Board action or direction.

- N. Consent Agenda  
There are no items for this matter.
- O. Adoption of Board Committee Reports and Approval of Committee Actions**
  - O1. Business Taxes Committee—June 11, 2013
- P. Other Administrative Matters**
  - P1. Executive Director's Report ..... Ms. Bridges
    - 1. [Report on time extensions to Amador, Colusa, Glenn, Inyo, Mendocino, Napa, Placer, San Benito, and San Joaquin Counties to complete and submit 2013/14 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155. +](#)
    - 2. CROS Project Update and Actions ..... Mr. Steen  
Progress on the CROS project to replace BOE's two current tax legacy technology systems.

There are no items for the following matters:

- P2. Chief Counsel Report
- P3. Sales and Use Tax Deputy Director’s Report
- P4. Property and Special Taxes Deputy Director’s Report..... Mr. Gau
  - 1. Adoption of the 2013/14 Private Railroad Car Tax Rate – ‘CF’ + ..... Mr. Fitz  
Staff recommendation for the tax rate to be applied in 2013/14 to the value of private railroad cars.
  - 2. Adoption of the 2013 Private Railroad Car Roll –‘CF’ ..... Mr. Gau  
Staff recommendation for the lien date 2013 assessment of private railroad cars under the provisions of the Private Railroad Car Tax Law.
  - 3. Adoption of the 2013 State-Assessed Property Roll – ‘CF’ ..... Mr. Gau  
Staff recommendation on the allocations of the unitary values adopted by the Board in May 2013, plus adjustments based on prior Board action and staff-recommended nonunitary values.
  - 4. Fire Prevention Fee Program Update ..... Mr. Gau
- P5. Administration Deputy Director’s Report + ..... Ms. Houser
  - 1. 2013/14 Budget Update  
Information on the Governor’s 2013/14 Budget may be provided.
  - 2. Bargaining Unit Contract Update  
Highlights may be provided on the bargaining unit(s) and tentative agreement(s).

There are no items for the following matters:

- P6. Technology Deputy Director’s Report
- P7. External Affairs Deputy Director’s Report

Announcement of Closed Session ..... Ms. Richmond

**Q. Closed Session**

- Q1. Discussion and approval of staff recommendations regarding settlement cases (Rev. & Tax. Code, §§ 6901, 7093.5, 30459.1, 50156.11).
- Q2. Discussion and action on personnel matters (Gov. Code, § 11126(a)).

Announcement of Open Session..... Ms. Richmond

**Recess** - The meeting will reconvene on Thursday, July 18, 2013, at 9:30 a.m.

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Joann Richmond, 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.)

**C8. [Easy Life Furniture, Inc., 487694 \(EA\) +](#)**

For Petitioner: Jimmy Hsieh, Taxpayer  
Christopher Koo, Representative  
For Department: Scott Claremon, Tax Counsel

**C9. [Maria Esther Polack, 556429 \(EA\) +](#)**

For Petitioner: Maria Esther Polack, Taxpayer  
Brandon Polack, Witness  
For Department: Scott Lambert, Hearing Representative

~~C10. [Maria B. Looney and Michael C. Mackellar, 519645 \(UT\) +](#)~~

~~For Petitioners: Noriel Zuazo, Representative  
For Department: Scott Claremon, Tax Counsel~~

~~C11. [Anwer Ali Jadhavji, 202563 \(AC\) +](#)~~

~~For Petitioner: Shiraz Lakhani, Representative  
For Department: Scott Lambert, Hearing Representative~~

- C12. [Nirvair Corporation, 529714 \(EA\) +](#)  
For Petitioner: Bhupinder S. Mac, Taxpayer  
Poonam Gahlawat, Representative  
Moti Balyan, Representative  
For Department: Scott Lambert, Hearing Representative
- C13. [Elizabeth Shutters, Inc., 538185 \(EH\) +](#)  
For Claimant: Dean Frost, Taxpayer  
For Department: Erin Dendorfer, Tax Counsel
- C14. [Vetco, Inc., 488964 \(FH\) +](#)  
For Petitioner: Gerald A. Vetterick, Taxpayer  
John H. Vetterick, Witness  
For Department: Marc Alviso, Hearing Representative
- C15. [Julia Barranco, 552756 \(AP\) +](#)  
For Petitioner: Waived Appearance  
For Department: Marc Alviso, Hearing Representative
- C16. [BRMAWA Corporation, 426212 \(AS\) +](#)  
For Petitioner: Johnny Walker, Representative  
George Bryant, Representative  
For Department: Scott Lambert, Hearing Representative

## Adjourn

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Joann Richmond, Chief  
Board Proceedings Division

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