



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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First District, San Francisco

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
Executive Director

STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
October 25-28, 2011

PRELIMINARY RECORD OF BOARD ACTIONS

Tuesday, October 25, 2011

The following is a preliminary record of Board actions taken at the October 25-28, 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

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

B. Corporate Franchise and Personal Income Tax Hearings

B1. Eddie C. Davis and Cynthia L. Davis, 538607

Table with 3 columns: DECISION, MEMBER, BOARD VOTE. Row 1: Taxpayer's appeal denied, Mr. Horton, Yes. Row 2: Ms. Steel, Yes. Row 3: Mr. Runner, Yes. Row 4: Ms. Yee, Yes. Row 5: Mr. Chiang/ Ms. Mandel, Yes.

~~B2.a Alan R. Young and Lisa E. Young, 554473~~

~~B2.b Lester Young and Beverly Young, 554480~~

~~B3. Richard A. Gaeto and Colleen P. Gaeto, 550369~~

B4. Robert A. Kidwell, 530913

<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

B5. Matthew Heller, 554452

<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. Kevin M. Kelly and Gretchen L. Kelly, 539558

<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, October 27, 2011 and Friday, October 28, 2011.

~~D. Special Taxes Appeals Hearing~~

~~This item is scheduled for Friday, October 28, 2011.~~

There are no items for the following matters:

- E. Property Tax Appeals Hearings
- F. Public 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
No final determination on sub-item 2.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Hearing Notices Sent – No Response
 1. Juana Maria Olmos, 496090 (AC)
 2. ~~Robin Gillies, 318325 (AS)~~
 3. Riedel Communications, Inc., 391639 (AC)
 4. Kalms, Inc., 496984 (EA)
 5. Francesco Manco, 486368 (AC)
 6. Collective Aviation, LLC, 406039 (UT)
 - 7a. Jose Antonio Reyes, 491553 (EH)
 - 7b. Jose Antonio Reyes, 491554 (EH)
 8. Kars & Wheels Plus, Inc., 513118 (AA)
 9. Rebhya Abdeljawad, 440516 (EH)
 10. Thomas Tung Tran, 487713 (EH)
 11. Ahmed Z. Dafaallah, 486042 (EA)
 12. Ray J. Ponek and Mary Ellen Ponek, 434985 (UT)
 13. Ben Lahlou, 489450 (EH)
 14. Chief Red Cloud, LLC, 450619 (EA)
 15. Hassan Yeganeh Amirhamzeh, 485914 (AC)
 16. My Enterprises, LLC, 489605 (AS)
 17. G & J Automotive, Inc., 521548 (AA)
 18. Rolando M. Bulatao, 435837 (AC)
 19. CLC Data Systems, Inc., 173625, 206055 (AP)
 - 20a. Rene Nelson Khajha, Suren Ambarchyan and Henri Minassian 423538 (ET)
 - 20b. Rene Nelson Khajha, 423539 (ET)
- Hearing Notice Sent – Appearance Waived
 21. James Albert Bradley, 531391 (EH)
- Petitions for Release of Seized Property
 22. Bill B. Tea, 577825 (ET)
 23. Sharanjeet Sokhi, 575880 (ET)
 24. Rab Nawaz Tarar and Najma Rani Ali, 578413 (ET)
 25. Glenoak Corporation, 577005 (ET)
 26. Bhupinder Singh, 578417 (ET)

G2. Franchise and Income Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
No final determination on sub-item 25.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Hearing Notice Sent – No Response
 1. Ronald H. Davis, 549264
- Hearing Notice Sent – Appearance Waived
 2. Raymond Edward List, 487082
- Decisions
 3. 4837 Beverly Boulevard, LLC, 524173
 4. American Air Liquide, Inc., 506790
 5. Jeffrey Browder, 534155
 6. Hyun J. Choe and Chung S. Choe, 526539
 7. Jessica Y. Espinoza, 529422
 8. Peter Evans and Allison Leigh Evans, 522620
 9. Travis Fields, 519297
 10. Sidney Grapey, 533570
 11. Hamilton Sundstrand Corporation, 474163
 12. Michael S. Harris and Michelle H. Harris, 512549
 13. Bobbie Henry, 535592
 14. Jose Hernandez, 522368
 15. Howard I. Katz and Ann L. Katz, 523741
 16. Michael L. Lopez and Eudora M. Lopez, 518195
 17. Barbie Lucas, 521085
 18. Patrick L. Martinez, 514199
 19. Joan Oakes, 518119
 20. Sani Panhwar and Surriya Panhwar, 526808
 21. Eiko Polk, 497550
 22. Claudia A. Rangel, 512908
 23. Abhijit Shanbhag, 536421
 24. Herman Simandjuntak and Julia Simandjuntak, 529545
 - ~~25. William Trevithick, 531169~~
 26. Mark Wilcox, 526984
 - 27a. Zamora Sod Farm, 487206
 - 27b. Richard Leeds and Elaine Leeds, 487208
 - 27c. M.D. Marshall and Carol A. Marshall, 487209
- Petitions for Rehearing
 28. Michael Reznitsky, 552490
 29. Mrudula Trivedi and Ramnik Trivedi, 480045

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. Niro Atomizer, Inc., 547202 (OH)
2. Tellabs Operations, Inc., 547655 (OH)
3. Dynegy Moss Landing, LLC, 515824 (GH)
4. Intervision Systems Technology, Inc., 482302 (GH)
5. Mission Hospital Regional Medical Center, 550485 (EA)
6. Imagecraft Productions, Inc., 496133 (AC)
7. Frank Tuan Pham, 532740 (CH)

➤ Denials of Claims for Refund

8. Scotsman Mfg. Co., Inc., 379587 (OH)
9. Harley-Davidson Credit Corp., 461555 (OH)
10. Echostar Satellite, LLC, 575489 (OH)
11. New Albertsons, Inc., 377868 (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 – except not participating in sub-items 12 and 19.

➤ Credits and Cancellations

1. Integrated Manufacturing Technologies, Inc., 550509 (OH)
2. Six Pups, Inc., 576676 (EH)

➤ Refunds

3. Deluxe Laboratories, Inc., 576446 (AS)
4. Scotsman Mfg. Co., Inc., 379587 (OH)
5. Toshiba International Corp., 559365 (OH)
6. Abbott Cardiovascular Systems, Inc., 567275 (GH)
7. Gallo Glass Company, 574455 (KH)
8. Black & Decker U.S., Inc., 493302 (EH)
9. Mercedes-Benz USA, LLC, 576605 (KH)
10. Bemusic, Inc., 575215 (OH)
11. Ciba Specialty Chemicals Corp., 553632 (OH)
12. Wal-Mart Leasing, Inc., 573638 (OH)
13. Blue Coat Systems, Inc., 562724 (GH)

14. Intuitive Surgical, Inc., 557992 (GH)
15. Magnolia Hi-Fi, Inc., 559080 (OH)
16. California Broadcast Center, LLC, 316478 (AA)
17. San Diego Gas & Electric Co., 487851 (FH)
18. Monarch Industries, Inc., 423622 (OH)
19. Broadcom Corporation, 468911 (EA)
20. Arrowhead Central Credit Union, 567195 (EH)
21. Quest Diagnostics Incorporated, 522903 (OH)
22. Kinecta Federal Credit Union, 576692 (AS)
23. Black & Veatch Construction, Inc., 557986 (OH)
24. Quest Diagnostics Clinical Labs, 505725 (OH)
25. Harley-Davidson Credit Corp., 461555 (OH)
26. Echostar Satellite, LLC, 575489 (OH)
27. New Albertsons, Inc., 487418 (OH)
28. American Stores Company, LLC, 422010 (OH)

G6. Special Taxes Matter

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

➤ Redetermination

1. Omnipoint Communications, Inc., 475330 (ET)

There are no items for the following matters:

- G7. Special Taxes Matters – Credits, Cancellations, and Refunds
- 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 this matter.

I. Tax Program Nonappearance Matters

I1. Property Taxes Matters
There are no items for this matter.

I2. Offer in Compromise Recommendations

<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

1. Meher Garabed Chekerdeman
2. Forest Restaurant Supply, Inc.
3. Yvonne Yichen Lu
4. Fernando Villareal and Maria Villareal

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

M1. Resolution Conferring Powers on the Executive Director

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted the resolution with an amendment to subdivision (a)(2).	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

Administrative Session

N. Consent Agenda

N1. Approval of 2012 Emergency Telephone Users Surcharge Rate

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

O. Adoption of Board Committee Reports and Approval of Committee Actions
There are no items for this matter.

P. Other Administrative Matters

P1. Executive Director's Report

1. CROS Project Update and Actions

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

P5. Administration Deputy Director's Report

1. 2012/13 DRAFT Budget Change Proposal

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

2. Fire Prevention Fee (ABx-1 29) - An update will be provided on the status of the Fire Prevention Fee (ABx-1 29) and the plan to cover needed resources for this fiscal year.

There are no items for the following matters:

P6. Technology Deputy Director's Report

P7. External Affairs Deputy Director's Report

Q. Closed Session



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STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
October 25-28, 2011

PRELIMINARY RECORD OF BOARD ACTIONS

Wednesday, October 26, 2011

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Board Meeting

B. Corporate Franchise and Personal Income Tax Hearings

B7. Ronald N. Frazar and Jane A. Frazar, 494349

<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

B8. Dennis A. Conforto and Bonny J. Conforto, 522443, 528754

<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. Estate of Sylvia Jane Lukoff (Dec'd), 528898~~~~B10. Reginald D. Davis and Rebecca J. Joslin-Davis, 534788~~

B11. Vista Pacific Townhomes Association, Inc., 522642 – 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

B12. Cort R. Schultz and Margaret Krinsky, 556764

<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

~~B13. Roger E. Grodin and Carrol A. Grodin, 507716~~~~B14. Wilson Montevilla, 550849~~

B15. Marie R. Sanders, 522825

<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

B16. Pluria W. Marshall, Jr., 533146

<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

B17. William Bowes, 559983

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied. The Board imposed a \$750 frivolous appeal penalty.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

UNOFFICIAL



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**STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
October 25-28, 2011**

PRELIMINARY RECORD OF BOARD ACTIONS

Thursday, October 27, 2011

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Board Meeting

C. Sales and Use Tax Appeals Hearings

C1. RC Marketing, Inc., 377842, 461615 (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

C2.a HFAS, Inc., 335691 (EH) – Waived Appearance

C2.b Thomas Earl Symonds, 335692 (EH) – Waived Appearance

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

~~C3.a Randeep Singh Dhillon, 485664 (AR)~~

~~C3.b Beale Monterey Enterprises, Inc., 485668 (AR)~~

~~C3.c Sam Sambee Enterprises, Inc., 485729 (AR)~~

C4.a Hye Ock Im, 435812 (AA)

C4.b Pyung Soon Im, 446413 (AA)

<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

~~C5. Frangi's Restaurant, Inc., 433581 (AS)~~

~~C6. Vladimir Rodzai, 461627 (AS)~~

~~C7. Magdi Shawki Mahfouz, 488819 (AA)~~

~~C8. America Wood Finishes, Inc., 460325 (AA)~~

C9. Asmaa I. Shalaby, 489020 (AS)

<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

~~C10. Kamal Noorzady, 509930 (EH)~~

~~C11. Trimark Raygal, Inc., 257881 (EA)~~

~~C12. Interfab Corp., 488767 (EA)~~

~~C13. Tarun Maitra, Soma Prasad, Partha Sarathi Sinha and Basudha Sinha, 473027 (AA)~~

~~C14. Zoba International Corp., 434591 (EH)~~

~~C15. Nabil W. Waniss, 491575 (EA)~~

~~C16. Donald G. Sheridan and Judith C. Sheridan, 486394 (UT)~~



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STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
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PRELIMINARY RECORD OF BOARD ACTIONS

Friday, October 28, 2011

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Board Meeting

C. Sales and Use Tax Appeals Hearings

C17. Ifeanyi Obiekea, 462256 (AS) – No Appearance

Table with 3 columns: DECISION, MEMBER, BOARD VOTE. Row 1: Taxpayer's petition denied, Mr. Horton, Yes. Row 2: Approved staff recommendation, Ms. Steel, Yes. Row 3: Approved staff recommendation, Mr. Runner, Yes. Row 4: Approved staff recommendation, Ms. Yee, Yes. Row 5: Approved staff recommendation, Mr. Chiang/ Ms. Mandel, Yes.

C18. Housewares International, Inc., 464830 (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

C19. Shantilli, LLC, 434838 (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

C20. Michael Joseph Pompura, 473931 (EH) – Waived Appearance

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

C21. Juan B. Garibo, 513023 (AS)

<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

C22.a Karen Lee Miller and Lawrence Joseph Miller, 461286 (AA)

C22.b Lawrence Joseph Miller and Cliff William Miller, 461281 (AA)

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

C23. Armenak Lakisyan, 486896 (AC)

<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

D. ~~Special Taxes Appeals Hearing~~D1. ~~Eric Anthony Guidice, 380212 (ET)~~