



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
First District, San Francisco
SEN. GEORGE RUNNER (RET.)
Second District, Lancaster
MICHELLE STEEL
Third District, Orange County
JEROME E. HORTON
Fourth District, Los Angeles
JOHN CHIANG
State Controller
CYNTHIA BRIDGES
Executive Director

STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
October 29-31, 2013
NOTICE AND AGENDA
Meeting Agenda (as of 10/30/2013, 10:00 AM)

[Agenda Changes](#)

[Webcast on Tuesday, October 29, 2013](#)

Tuesday, October 29, 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.

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. Ezra Ziv and Ruth Ziv, 567507 +

For Appellants: Robert G. McConihay, Witness
Mortimer Laski, Attorney
For Franchise Tax Board: Daniel Biedler, Tax Counsel
Roman Johnston, Tax Counsel

~~B2. Thomas E. Rubin, 461570 +~~

~~For Appellant: Wayne R. Johnson, Attorney
Thomas M. Giordano-Lascari, Attorney
For Franchise Tax Board: Roman Johnston, Tax Counsel
Ann Hodges, Tax Counsel~~

B3. Craig Norton, 693097 +

For Appellant: Craig Norton, Taxpayer
For Franchise Tax Board: Eric Yadao, Tax Counsel
Diane Ewing, Tax Counsel

~~B4. Gerard Van Weyenbergh and Janice Sugita, 602190 +
For Appellants: Gerard Van Weyenbergh, Taxpayer
Janice Sugita, Taxpayer
Paul Carney, Representative
For Franchise Tax Board: Daniel Biedler, Tax Counsel
Roman Johnston, Tax Counsel~~

~~B5. Ilona Foyer, 569037 +
For Appellant: Solis Cooperson, Attorney
For Franchise Tax Board: Maria Brosterhous, Tax Counsel
Ann Hodges, Tax Counsel~~

~~B6. Applied Companies, 526527 +
For Appellant: Marcus Frishman, Representative
For Franchise Tax Board: Eric Brown, Tax Counsel
Roman Johnston, Tax Counsel~~

B7a. Pacific Coast Building Products, Inc., 514183 +

B7b. Erin Sullivan, 573889 +

B7c. Patricia D. Anderson (Deceased), 573893 +

B7d. Carol Anderson Ward, 573897 +

B7e. John E. Anderson, 573901 +

B7f. David Lucchetti and Christine Lucchetti, 573905 +

B7g. Keith Harris and Mary Harris, 573908 +

B7h. James Anderson and Jacquelyn Anderson, 573911 +

For Appellants: Reed Schreiter, Representative

Kendall Fox, Representative

Jon Sperring, Representative

For Franchise Tax Board: Jason Riley, Tax Counsel

Ann Hodges, Tax Counsel

Bill Hilson, Tax Counsel

C. Sales and Use Tax Appeals Hearings

These items are scheduled for Wednesday and Thursday, October 30-31, 2013.

D. Special Taxes Appeals Hearings

These items are scheduled for Thursday, October 31, 2013.

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. Angeja**

- Hearing Notices Sent – No Response
 1. Vardan Armenovi Akopyan, 538289 (AC)
 2. Robert E. June, 573081 (EH)
 3. Jr Jr, Inc., 601474 (FH)
 4. ~~LaBeau, LLC, 556888, 558475, 608117 (AS)~~
 5. Shore House Café, Inc., 574268 (EA)
 6. Raffie Peter Soro, 602144 (FH)
 7. Uomo, Inc., 506904 (AC)
 8. White Sands Surf & Skate, Inc., 433623 (AR)
 9. Frank Kenneth Worth, 418652 (AR)
 10. Marie A. Worth and Donald Kenneth Worth, 418691 (AR)
 11. Innova Energy, 466702, 486116 (STF)
- Hearing Notice Sent – Appearance Waived
 12. Selim Yildiz, 546843 (EH)
- Petitions for Release of Seized Property
 - 13a. Bonnie Benak, 700932 (STF)
 - 13b. Stuart Coburn, 700933 (STF)
 - 13c. Jennifer Falconer, 700928 (STF)
 - 13d. Jim Falconer, 700927 (STF)
 - 13e. Teresa Falconer, 700930 (STF)
 - 13f. Diane Headley, 700919 (STF)
 - 13g. Cassey Lamb, 700916 (STF)
 - 13h. Teri Neff, 700917 (STF)
 - 13i. Christina Slater, 700860 (STF)
 - 13j. Terri L. Vaughn, 700931 (STF)
 - 13k. Nancy Young, 700925 (STF)

G2. Franchise and Income Tax Matters Mr. Thompson

- Decisions
 1. Affina Soft, LLC, 609944
 2. Stephen T. H. Altenburg, 607583
 3. Patrick J. Anderson and Sharon A. Anderson, 592013
 4. Terri L. Bates, 612844
 5. Travis Cluff and Amber Cluff, 620615
 6. Kenneth Dawson and Joanna Dawson, 621438
 7. Alex Fonseca, 611640
 8. Rosie R. Grospe and Eciquias E. Grospe, 595720
 9. Matthew Houts, 606179
 10. June Jackson, 576679
 11. Greg Karraker, 620604
 12. Andrew J. Kim, 554235
 13. Roslyn Kirk and Willis Kirk, 588344
 14. Michael Mclsaac and Christine Mclsaac, 609159
 15. Carl K. Myers and Patricia Ann Myers, 620364

16. Marsha Nakai, 577061
 17. Clifford C. Okamoto and Bonnie A. Okamoto, 596447
 18. Richard J. Oleksa, Jr. and Michelle Oleksa, 600511
 19. Remtron, Inc., 620357
 20. Tom Robbins and Jacquelyn M. Robbins, 605013
 21. Rasha Roshdy, 620355
 22. John Russell and Elizabeth Russell, 611129
 23. Maria E. Saededdin, 620622
 24. Scott Electronic Services, LLC, 600574
 25. SDX Corporation, 609642
 26. Munir Sharif, 516143
 27. Star Franchise, LLC, 612052
 28. Opal White, 602392
 29. Zhilan Zweiger, 597656
 - Petitions for Rehearing
 30. Frank F. Chen and Susan H. Chen, 603431
 31. S.E. Fisk and Sandy K. Fisk, 561277
 32. James Frankel, 525558
 33. Edie Glass, 573366
 34. Richard M. Kerbel, 560503
 35. Haig Tacorian and Gilda Tacorian, 621172
 36. ~~Barry L. Weiss and Dorraine Gilbert Weiss, 605043~~
- 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. Telcordia Technologies, Inc., 571125 (OH)
 2. Mir Massoud Shahabi, 400771 (GH)
 3. Diedra Britto, 553934 (KH)
 4. United Airlines, Inc., 416872 (OH)
 5. National Oilwell Varco LP, 625899 (OH)
 6. Ashland, Inc., 594880 (OH)
 7. Los Angeles Rag House, Inc., 623739 (AC)
 8. MCI Communications Services, Inc., 606649 (OH)
 - Relief of Penalty/Interest
 9. World of Jeans & Tops, 742623 (EA)
 10. Richemont North America, Inc., 743954 (OH)
 11. Illumina, Inc., 742698 (FH)
 12. Enterprise Rent-A-Car Company of Sacramento, 743951 (KH)
 13. Au Energy, LLC, 743949 (CH)
 - Denials of Claims for Refund
 14. Rohr, Inc., 569314 (OH)
 15. Union Pacific Railroad Company, 665560 (OH)
 - Grant-One Day Interest Relief
 16. Demaria Electric Motor, 743927 (AA)
 17. Western Mobilehome Parkowners Association, 743940 (KH)

18. R & D Enterprises, Inc., 743946 (AS)
 19. Sysco Food Services of L.A., Inc., 743930 (AP)
 20. Collins Pine Company, 743935 (OH)
 21. Comrax, LLC, 743945 (AR)
 22. Bloom Energy Corporation, 743922 (GH)
 23. Tricolore, Inc., 743947 (EA)
 24. Waldorf Conceptions, LLC, 743932 (CH)
 25. Tea Innovations, Inc., 743938 (KH)
- G5. Sales and Use Taxes Matters – Credits, Cancellations, and RefundsMr. McGuire
- Credit and Cancellation
 1. Shop Tools Incorporated, 739614 (CH)
 - Refunds
 2. Chevron U.S.A., Inc., 674618 (BH)
 3. The Golden 1 Credit Union, 716835 (KH)
 4. Pitcal, Inc., 627526 (CH)
 5. Chevrolet Motor Division, 740671 (OH)
 6. Molex Connector Corporation, 547238 (OH)
 7. Union Pacific Railroad Company, 665560 (OH)
 8. CE Resource, Inc., 535014 (KH)
 9. Coast Acceptance Corporation, 601328 (EA)
 10. Guthy Renker, LLC, 738842 (EH)
- G6. Special Taxes Matters Mr. Gau
- Redetermination
 1. Antonio Perez Gomez, 531560 (STF)
- G7. Special Taxes Matters – Credits, Cancellations, and Refunds Mr. Gau
- Refunds
 1. Cuna Mutual Life Insurance Company, 182717 (STF) ‘CF’
 2. Ohio National Life Insurance Company, 588698 (STF) ‘CF’
 3. Stan Boyett & Son, Inc., 675550 (STF) ‘CF’
 4. Metropolitan Life Insurance Company, 706138 (STF) ‘CF’
 5. The Wine Group, LLC, 738655 (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
There are no items for this matter.

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
 - 1a. Israr Ahmed
 - 1b. Sarwat Ahmed
 2. Rosa Margarita Ayala
 3. Asif Aziz
 4. Anthony V. Bell
 - 5a. Off Broadway Bistro, LLC
 - 5b. David A. Bucks
 6. Rick Lee Davis
 7. Joseph Steven Ferrari
 - 8a. Fred Gardner
 - 8b. Roberta Gardner
 9. Giulietta Italian Foods, Inc.
 10. Lorene Bautista Gloria
 11. Eng Kath
 - 12a. Chung Ui Kim
 - 12b. Ok Hui Kim
 - 13a. Jeremy Todd Lackey
 - 13b. Melissa Lackey
 14. Alphedio Chavez Marcelino
 15. Van Khoa Nguyen
 16. Sandra Luz Padilla
 - 17a. Milan Petrovich
 - 17b. Rhonda L. Petrovich
 18. Jacqueline Quezada
 - 19a. Emil Saffouri
 - 19b. Nahla Saffouri
 20. Stefanie Carolina Vasquez
 21. Minh Nguyennhoc Vo
 22. Jan Eric Weilert
 - 23a. Arno Wiese
 - 23b. Phyllis Darlene Wiese
 24. Jenny Yip

- I3. Local Tax Reallocation Matters
There are no items for this matter.

Chief Counsel Matters

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

There are no items for the following matters:

- J. Rulemaking
- K. Business Taxes
- L. Property Taxes

M. Other Chief Counsel Matters

- M1. Delegation of Non-discretionary Administrative Rate-setting Adjustments to Executive Director +** Mr. Ferris
- Request for delegation to the Executive Director of certain statutorily mandated, non-discretionary rate-setting adjustments.

Administrative Session

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

N. Consent Agenda Ms. Richmond
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)**N1. Approval of Board Meeting Minutes**

- [May 22, 2013 +](#)
- [June 11, 2013 +](#)
- [July 17-18, 2013 +](#)
- [August 13, 2013 +](#)
- [September 10, 2013 +](#)

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** Ms. Bridges

1. [Approval of the 2014 Board Workload Plan +](#)
The plan consists of the 2014 Board meeting calendar, annual property tax calendars, and significant dates considered in setting Board meeting dates.
2. **CROS Project Update and Actions** Mr. Steen
Progress on the CROS project to replace BOE's two current tax legacy technology systems.

- P2. Chief Counsel Report..... Mr. Ferris
1. [Report on Recent Federal Regulatory Action Regarding Residential, Business, and Wind and Solar Resource Leases on Indian Land +](#)..... Mr. Moon
Report on regulation promulgated by the Bureau of Indian Affairs and its impact on related state taxation issues (25 C.F.R. § 162.017).
- P3. Sales and Use Tax Deputy Director's ReportMr. McGuire
1. [No Cash Pilot Update +](#)
A status update on the no cash policy currently being administered in the Oakland, Ventura, San Francisco, Irvine, Culver City, Van Nuys, Norwalk, Riverside and San Diego districts.
- P4. Property and Special Taxes Deputy Director's Report..... Mr. Gau
1. Fire Prevention Fee Program Update
 2. [Emergency Telephone Users Surcharge +](#)
The Office of Emergency Services has determined the Emergency Telephone Users Surcharge rate for 2014 of 0.75 percent, and the Board is to publish the fixed rate.

There are no items for the following matters:

- P5. Administration Deputy Director's Report
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 Wednesday, October 30, 2013, at 9:30 a.m.

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Joann Richmond, Chief
Board Proceedings Division

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- + Material is available for this item.
- ++ Material will be available at a later date.
- 'CF' Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.



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Wednesday, October 30, 2013

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C. Sales and Use Tax Appeals Hearings

Local Tax Reallocation Hearing

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

C1. [City of Fontana, Lathrop, and San Bernardino, 435564 +](#)

For Petitioners: Robin Sturdivant, Representative
Salvador V. Navarrete, Attorney
For Notified Jurisdiction: Alan Wapner, Representative
City of Ontario Robert Cendejas, Attorney
For Taxpayer: James Abrams, Representative
Eric Gerstein, Representative
Robert Kievert, Representative
For Department: Cary C. Huxsoll, Tax Counsel

Sales and Use Tax Appeals Hearings

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

C2a. [Gordon W. Kelley, 475764, 515722 \(AC\) +](#)

C2b. [Terry D. Eaves, 475767, 515719 \(AC\) +](#)

For Taxpayers/Claimants: Gordon Kelley, Taxpayer
Terry D. Eaves, Taxpayer
For Department: Pamela Mash, Tax Counsel

- C3. [Y & S Enterprises, Inc., 492513 \(EA\) +](#)
For Petitioner: Magy Hanna, Representative
Steve Mather, Attorney
For Department: Scott Lambert, Hearing Representative
- C4. [Ali Jamil Chahine, 488734, \(AA\) +](#)
For Petitioner: Ali Chahine, Taxpayer
Ken Fainberg, Representative
For Department: Scott Lambert, Hearing Representative
- C5a. [Randeep Singh Dhillon, 485664 \(DF\) +](#)
C5b. [Beale Monterey Enterprises, Inc., 485668 \(DF\) +](#)
C5c. [Sam Sambee Enterprises, Inc., 485729 \(DF\) +](#)
For Petitioners: Randeep Dhillon, Taxpayer
Arne Oftedal, Accountant
Barrington Daltrey, Attorney
For Department: Scott Lambert, Hearing Representative
- ~~C6. [Maria B. Looney and Michael C. MacKellar, 519645 \(UT\) +](#)
For Petitioners: ~~Noriel Zuazo, Representative~~
For Department: ~~Kevin Smith, Tax Counsel~~~~
- C7. [Song Cha Sanchez, 535612, 570144 \(AS\) +](#)
For Taxpayer/Claimant: Song Cha Sanchez, Taxpayer
For Department: Erin Dendorfer, Tax Counsel
- ~~C8. [Funny Jump, Inc., 436172 \(AC\) +](#)
For Petitioner: ~~Vardan Khachatryan, Taxpayer~~
~~Edward Shaljian, Witness~~
~~Mitchell R. Miller, Attorney~~
For Department: ~~Cary Huxsoll, Tax Counsel~~~~
- C9. [First Petrol, Corp., 522898 \(CH\) +](#)
For Petitioner: Mori Shariat, Representative
For Department: Scott Lambert, Hearing Representative
- C10. [Online Solar, Inc., 528698 \(OH\) +](#)
For Taxpayer: Jonathan A. Brod, Attorney
For Department: Marc Alviso, Hearing Representative
- ~~C11. [DOOMID, Inc., 416893, 552763 \(DF\) +](#)
For Petitioner/Claimant: ~~Shahin Nazari, Representative~~
~~Shawna Nazari, Witness~~
~~Thomas R. Lamons, Attorney~~
For Department: ~~Marc Alviso, Hearing Representative~~~~

~~C12. Frank Torres, 556703 (EA) +~~
~~For Petitioner: Elizabeth Ocampo, Witness~~
~~Ruben D. Rosas, Representative~~
~~For Department: Scott Lambert, Hearing Representative~~

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C. Sales and Use Tax Appeals Hearings

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

~~C13. Great Circle Family Foods, LLC, 433600 (AS) +
For Petitioner: Janet Pass, Attorney
For Department: Carolee Johnstone, Tax Counsel~~

~~C14. Choon S. Park, 600481 (EH) +
For Petitioner: David S. Shin, Representative
For Department: Scott Lambert, Hearing Representative~~

~~C15. Magnum Breeze II, Inc., 538790 (EH) +
For Petitioner: Jack Kelley, Representative
Dani Khouri, Representative
For Department: Scott Claremon, Tax Counsel~~

**C16. [Fun is First, Inc., 334140, 559880 \(EA\) +](#)
For Petitioner/Claimant: Angie Miller, Representative
Karen Warrick, Representative
Priscilla Burpee, Representative
For Department: Cary Huxsoll, Tax Counsel**

C17. General Industrial Tool & Supply, 281207 (AC) +

For Petitioner: Kathleen Durbin, Representative
 Janet Pass, Attorney
 Karen Boyle, Representative
 For Department: Kevin Smith, Tax Counsel

~~C18. Brian Yong Jun Kim and Diane H. Kim, 536295 (EA) +~~

~~For Petitioners: Brian Yong Jun Kim, Taxpayer
 James Y. Lee, Representative
 For Department: Marc Alviso, Hearing Representative~~

~~C19. Frances Phuong Tsu, 535710 (EA) +~~

~~For Petitioner: Frances Tsu, Taxpayer
 For Department: Kevin Smith, Tax Counsel~~

D. Special Taxes Appeals Hearings

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

D1. Monarch Consulting, Inc., 525103 (STF) +

For Petitioner: Stuart Grant, Taxpayer
 Daniel Cox, Representative
 For Department: Carolee Johnstone, Tax Counsel
 For Department of
 Toxic Substances
 Control: Jennifer Connor, Attorney

~~D2a. ESG Management, Inc., 481182, 510896, 574007 (STF) +~~~~D2b. Coastal Staffing, Inc., 523057 (STF) +~~~~D2c. Progressive Employer Solutions, Inc., 566371 (STF) +~~~~D2d. Staff Construction, Inc., 519219 (STF) +~~~~D2e. Staff Resources, Inc., 490566, 568810 (STF) +~~~~D2f. Your People Professionals, Inc., 523056 (STF) +~~~~D2g. Teamwork Human Resources, Inc., 551119, 561488 (STF) +~~~~D2h. Singlepoint Outsourcing, Inc., 522966 (STF) +~~

~~For Petitioners/Claimants: John L. Palmer, Attorney
 For Department: Pamela Mash, Tax Counsel
 For Department of
 Toxic Substances
 Control: Jennifer Connor, Attorney~~

Adjourn

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