



STATE BOARD OF EQUALIZATION
450 N STREET, SACRAMENTO, CALIFORNIA
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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

PRELIMINARY RECORD OF BOARD ACTIONS

Tuesday, October 29, 2013

The following is a preliminary record of Board actions taken at the October 29-31, 2013 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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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

B1. Ezra Ziv and Ruth Ziv, 567507

Table with 3 columns: DECISION, MEMBER, BOARD VOTE. Row 1: Taxpayer's appeal partially granted/denied. Members: Mr. Horton, Ms. Steel, Mr. Runner, Ms. Yee, Mr. Chiang/ Ms. Mandel. All votes: Yes.

B2. Thomas E. Rubin, 461570

B3. Craig Norton, 693097

Table with 3 columns: DECISION, MEMBER, BOARD VOTE. Row 1: Taxpayer's appeal denied. Row 2: The Board directed staff to inform the taxpayer of the Offer in Compromise program and of payment options. Members: Mr. Horton, Ms. Steel, Mr. Runner, Ms. Yee, Mr. Chiang/ Ms. Mandel. All votes: Yes.

~~B4. Gerard Van Weyenbergh and Janice Sugita, 602190~~

~~B5. Ilona Foyer, 569037~~

~~B6. Applied Companies, 526527~~

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

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

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

G1. Legal Appeals Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations. No final determination on sub-item 4.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

➤ 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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
No final determination on sub-items 1, 34 and 36.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- 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

<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-item 12

- 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 Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes – except not participating in sub-item 2
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes – except not participating in sub-item 4

- 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

<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. Antonio Perez Gomez, 531560 (STF)

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. 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

- 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

- 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 Nguyenngoc 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

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation except no final determination on No. 7, timber yield tax rate.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

Administrative Session**N. Consent Agenda**

<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

- 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

1. Approval of the 2014 Board Workload Plan

<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. CROS Project Update and Actions

- P2. Chief Counsel Report
 - 1. Report on Recent Federal Regulatory Action Regarding Residential, Business, and Wind and Solar Resource Leases on Indian Land
- P3. Sales and Use Tax Deputy Director's Report
 - 1. No Cash Pilot Update
- P4. Property and Special Taxes Deputy Director's Report
 - 1. Fire Prevention Fee Program Update
 - 2. Emergency Telephone Users Surcharge

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

Q. Closed Session

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STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
October 29-31, 2013

PRELIMINARY RECORD OF BOARD ACTIONS

Agenda Changes

Webcast on Wednesday, October 30, 2013

Wednesday, October 30, 2013

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C. Sales and Use Tax Appeals Hearings

Local Tax Reallocation Hearing

C1. City of Fontana, Lathrop, and San Bernardino, 435564

Table with 3 columns: DECISION, MEMBER, BOARD VOTE. Row 1: Jurisdictions' petitions denied. Mr. Horton, Ms. Steel, Mr. Runner, Ms. Yee, Mr. Chiang/ Ms. Mandel. All votes are Yes.

Sales and Use Tax Appeals Hearings

C2a. Gordon W. Kelley, 475764, 515722 (AC)

C2b. Terry D. Eaves, 475767, 515719 (AC)

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

C3. Y & S Enterprises, Inc., 492513 (EA)

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

C4. Ali Jamil Chahine, 488734, (AA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.	Mr. Horton	Yes
The Board deleted the negligence penalty.	Ms. Steel	Yes
The Board directed staff to inform the taxpayer of the Offer in Compromise program.	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- C5a. Randeep Singh Dhillon, 485664 (DF)
 C5b. Beale Monterey Enterprises, Inc., 485668 (DF)
 C5c. Sam Sambee Enterprises, Inc., 485729 (DF)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
The Board ordered that the matter not be held in abeyance pending adoption of a summary decision for publication.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Absent and not participating

~~C6. Maria B. Looney and Michael C. MacKellar, 519645 (UT)~~

C7. Song Cha Sanchez, 535612, 570144 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition and claim partially granted/denied.	Mr. Horton	Yes
The Board waived the collection cost recovery fee.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

~~C8. Funny Jump, Inc., 436172 (AG)~~

C9. First Petrol, Corp., 522898 (CH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.	Mr. Horton	Yes
The Board deleted the negligence penalty.	Ms. Steel	Yes
The Board directed staff to inform the taxpayer of the Offer in Compromise program.	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C10. Online Solar, Inc., 528698 (OH)

<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. DOOMID, Inc., 416893, 552763 (DF)~~

~~C12. Frank Torres, 556703 (EA)~~



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C. Sales and Use Tax Appeals Hearings

C13. Great Circle Family Foods, LLC, 433600 (AS)

C14. Cheon S. Park, 600481 (EH)

C15. Magnum Breeze II, Inc., 538790 (EH)

C16. Fun is First, Inc., 334140, 559880 (EA)

Table with 3 columns: DECISION, MEMBER, BOARD VOTE. Row 1: Taxpayer's petition and claim granted, Mr. Horton, Ms. Steel, Mr. Runner, Ms. Yee, Mr. Chiang/ Ms. Mandel, Yes, Yes, Yes, Yes, Yes.

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

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

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

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

D. Special Taxes Appeals Hearings

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

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

~~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)~~