



STATE BOARD OF EQUALIZATION
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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
February 25-27, 2014

PRELIMINARY RECORD OF BOARD ACTIONS

Tuesday, February 25, 2014

The following is a preliminary record of Board actions taken at the February 25, 2014, 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.

The Board's decision reflects only the issues resolved by the Board at the meeting. Issues resolved prior to the meeting are not reflected in this document.

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Board Committee Meetings – Please see Page 10, O. Adoption of Board Committee Reports and Approval of Committee Actions, for voting results.

Board Meeting

Special Presentation

Fuel Tax Swap –Report by Capitol Matrix Consulting on BOE Fuel Tax Rate Calculation Methodology

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. ~~Gary B. Sabin and Valerie P. Sabin, 606124~~

B2. Site Management Services, Inc., 713613 – Waived Appearance

<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

B3. Kevin H. Sullivan and Claire K. Sullivan, 610943

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

B4. William G. Bean, 570401

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal dismissed for lack of jurisdiction.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

~~B5. John P. Martin, 614001~~

B6. Yates Bailey, 718994

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

~~B7. Eric Gehring, 733072~~~~B8. Daniel F. Dong, 734198~~

B9. Joseph McCarthy and Robin McCarthy, 712368

<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

~~B10. Luis Becerra and Nadia Becerra, 725816~~

B11. David R. Mills, 715376

<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

C. Sales and Use Tax Appeals Hearing

These items are scheduled for Wednesday and Thursday, February 26 and 27, 2014.

D. Special Taxes Appeals Hearings

These items are scheduled for Thursday, February 27, 2014.

E. Property Tax Appeals Hearings
There are no items for this matter.

F. Public Hearing

F1. Property Taxes - State Assesseees' Presentations on Capitalization Rates and Other Factors Affecting Values

1. State assesseees' presentations on capitalization rates and other factors and procedures affecting 2014/15 property values of California public utilities, railroads, and pipelines.

Speaker: Peter Michaels, Law Office of Peter Michaels

2. Private railroad car assesseees' presentations on factors and procedures affecting 2014/15 taxable values of private railroad cars.

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
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

➤ Petitions for Release of Seized Property

1. Ribhi A. Sinnawi, 745178 (STF)
2. Mohinder Singh Nahal, 745226 (STF)
3. Topcat Motors, Inc., 745236 (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-item 18.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Hearing Notices Sent – No Response
 1. Albert Rogo, 733842
 2. Fernando Torres Guzman, 612102
- Decisions
 3. Douglas Aloff, 676539
 4. Elliot Steven Blut, 611671
 5. Suzy Burns, 553367
 6. Joshua Davis and Susan Dullabh-Davis, 640334
 7. Josefina Gonzalez, 646275
 8. Grace Qin Gu, 620989
 9. Lena Hendrix, 626058
 10. Rodrigo M. Leon-Lalama, 690162
 11. William A. Llanos, 671777
 12. Stephen Van Middlesworth, 623525
 13. Jeffrey J. Nadeau, 593536
 14. Marilyn Nicolas, 612182
 15. Amol C. Pandya and Ila A. Pandya, 612780
 16. Liberato M. Pascual and Nenita R. Pascual, 607076
 17. Gust Perlegos and Mary Perlegos, 599753
 - ~~18. Gaddam Reddy and Preetha Reddy, 623814~~
 19. William A. Thurlow, 532888
 20. Michael Robert Scott, 653284
 21. Amy E. Wang, 594615
 22. Fredrick Wilding and Carol Wilding, 528279
- Petitions for Rehearing
 23. N. Art Astor and Antonia Astor, 578492
 24. Dennis Robert Bird, 599566
 25. Thomas Bledsoe and Lori Bledsoe, 601105
 26. Charles Cullen and Philomena Cullen, 593634
 27. Jacques Delacroix and Krishna Delacroix, 626423

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. Fuji Medical Systems U.S.A., Inc., 714645 (OH)
 2. Howmedica Osteonics Corp., 715495 (OH)
 3. St. Jude Medical S C, Inc., 677128 (OH)
 4. Hilvers Construction, Inc., 578563 (DF)
 5. Tri-State Materials, Inc., 577095 (EH)
 6. Staples The Office Superstore, LLC, 741345 (OH)
- Denials of Claims for Refund
 7. Oracle Corporation, 493923 (BH)
 8. Penumbra, Inc., 558006 (CH)
 9. PCL Construction, Inc., 733105 (OH)
- Grant-One Day Interest Relief
 10. Sigmanet, Inc., 785302 (EH)
 11. Pican Oakland Restaurant, LLC, 785300 (CH)

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-item 3

- Credit and Cancellation
 1. Angie Marie Decoux, 779125 (JH)
- Refunds
 2. Sony Pictures Studios, Inc., 716441 (AS)
 3. Qualcomm, Inc., 770185 (FH)
 4. Columbia Pictures Industries, Inc., 716429 (OH)
 5. Columbia Pictures Industries, Inc., 716436 (OH)
 6. Bruker Biospin Corporation, 612120 (OH)
 7. Sony Electronics, Inc., 716432 (OH)
 8. Sony Electronics, Inc., 716437 (OH)
 9. Sony Electronics, Inc., 716440 (OH)
 10. Sony Electronics, Inc., 716427 (OH)
 11. Farmers Insurance Group, 531592 (AS)
 12. Verizon Business Purchasing, LLC, 561829 (OH)
 13. Screen Gems, Inc., 716430 (AS)
 14. Terumo BCT, Inc., 606474 (OH)
 15. Agilysys NJ, Inc., 608250 (OH)

16. Oracle America, Inc., 774391 (BH)
17. Oracle Corporation, 493923 (BH)
18. Oracle USA, Inc., 602000 (CH)
19. Sel Retail Operations, 716425 (OH)
20. Sel Retail Operations, 716435 (OH)
21. Optovue, Inc., 768580 (CH)
22. American Express Centurion Bank, 309637 (OH)
23. HSN Interactive, LLC, 775220 (OH)
24. CRST Lincoln Sales, Inc., 588259 (EH)
25. Eloyalty, LLC, 665531 (OH)

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

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. Anthem Blue Cross Life & Health Insurance Company, 767913 (STF) 'CF'
2. Monumental Life Insurance, Co., 769513 (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

H1. Legal Appeals Matters

➤ Hearing Notice Sent – Waived Appearance

1. Stephen Anthony Fernando and Vivina Bridget Fernando, 571356, 571408 (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

- Case Heard Not Decided
 - 2. Benalex Windows & Doors Corp., 446664 (AA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination. The Board granted an additional 30 days to file supporting documents.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Petition for Rehearing
 - 3. Mordehay Rabinowiz, 489446 (AC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition for rehearing granted.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- H2. Franchise and Income Tax Matters
 - Section 40 (AB 2323) Matter
 - 1a. Pacific Coast Building Products, Inc., 514183
 - 1b. Erin Sullivan, 573889
 - 1c. Patricia D. Anderson (Deceased), 573893
 - 1d. Carol Anderson Ward, 573897
 - 1e. John E. Anderson, 573901
 - 1f. David Lucchetti and Christine Lucchetti, 573905
 - 1g. Keith Harris and Mary Harris, 573908
 - 1h. James Anderson and Jacquelyn Anderson, 573911

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted the written summary decision as revised by staff.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

There are no items for the following 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

➤ Section 40 (AB 2323) Matters

1. ~~Verizon California, Inc. (201), 742936~~

2. La Paloma Generating Company, LLC (1112), 742923

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Mr. Horton	Yes
The Board postponed the matter to March 2014.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

3a. ~~GWF Energy, LLC Hanford (1122), 743424~~3b. ~~GWF Energy, LLC Henrietta (1123), 743425~~3c. ~~GWF Energy, LLC Tracy (1124), 743427~~

I. Tax Program Nonappearance Matters

I1. Property 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	Not participating

➤ Audits

1. California Rural Services Area #1, Inc. (2671) 'CF'

2. NobelTel, LLC (7992) 'CF'

3. Neutral Tandem-California, LLC (8002) 'CF'

4. OPEX Communications, Inc. (8076) 'CF'

5. OpticAccess, LLC (8150) 'CF'

6. CVIN, LLC (8151) 'CF'

➤ Unitary Escaped Assessment

7. Pacific Imperial Railroad (835) 'CF'

➤ Roll Changes

8. 2010, 2011, 2012, and 2013 Board Rolls of State-Assessed Property 'CF'

9. 2013 Private Railroad Car Roll 'CF'

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. Bay Area Fence & Deck, Inc.
2. John Buckley
3. Cal-U-Rent of Thousand Oaks, Inc.
4. Lila Ohanians
5. Papillon Two, Inc.
6. Shawn Glenn Silver
7. Dale Leroy Waldron

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 Matter

Administrative Session**N. Consent Agenda**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations. No final determination on sub-item N1.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

N1. Retirement Resolutions

- Sanan Boonchouy
- Sylvia D. Peck
- Rudolph C. Rodriguez
- Deberah A. Van Hook

~~N2. Approval of Board Meeting Minutes~~

- ~~• November 19-20, 2013~~

O. Adoption of Board Committee Reports and Approval of Committee Actions**O1. Legislative Committee – January 16, 2014**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report and approved the actions therein.	Mr. Horton	Yes
For details see:	Ms. Steel	Yes
www.boe.ca.gov/legdiv/legmeeting_s14.htm	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

O2. Legislative Committee – February 25, 2014

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report and approved the actions therein.	Mr. Horton	Yes
For details see:	Ms. Steel	Yes
www.boe.ca.gov/legdiv/legmeeting_s14.htm	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

O3. Property Tax Committee – February 25, 2014

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report and approved the actions therein.	Mr. Horton	Yes
For details see:	Ms. Steel	Yes
www.boe.ca.gov/proptaxes/ptcwplan14.htm	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

P. Other Administrative Matters**P1. Executive Director's Report****1. 2014/15 Excise Tax Rate Adjustment for Motor Vehicle Fuel and Diesel Fuel (Fuel Tax Swap)**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation as to Motor Vehicle Fuel.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes
<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation as to Diesel Fuel.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

2. Prepayment Rate for Sales Tax on Motor Vehicle Fuel, Diesel Fuel and Jet Fuel

<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

3. CROS Project Update and Actions

4. Taxpayers' Rights Advocate's 2012/13 Property and Business Taxes Annual Report

P2. Chief Counsel Report

There are no items for this matter.

P3. Sales and Use Tax Deputy Director's Report

1. Compliance Program

P4. Property and Special Taxes Deputy Director's Report

1. Approval of 2014/15 Diesel Fuel Tax Rate for Interstate Users Component b

<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 Program Update

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
February 25-27, 2014

PRELIMINARY RECORD OF BOARD ACTIONS

Wednesday, February 26, 2014

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Special Presentations

2012-2013 Employee Recognition Award Program

C. Sales and Use Tax Appeals Hearings

Local Tax Reallocation Hearing

C1. Cities of Adelanto, et al., 587732

Sales and Use Tax Appeals Hearings

C2. G & C Equipment Corporation, 373826 (AS)

C3a. Z & R Oil Corporation, 532457 (AS)

C3b. Three Four R, Inc., 532577 (AS)

C3c. Rashid & Sons, Inc., 533211 (AS)

C3d. RD 786 Enterprises, Inc., 533217 (AS)

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

C4. G3 Mastering Solutions, Inc., 549262 (AA)

C5. Lasting Interiors, Inc., 554909 (EA)

<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

~~C6. Sergio Cortes Nunez, 523181 (AS)~~

C7. WCN, Inc., 491680 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination. 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.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C8. APIC Corporation, 447477 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition granted except where conceded by the taxpayer.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

~~C9. Hafid Alaoui, 588302 (EH)~~

C10a. Lawrence Lyle Palmer, 534236 (EA)

C10b. Richard Scoles, 535973 (EA)

C10c. Frank Nicholas Colson, 535974 (EA)

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



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**STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
February 25-27, 2014**

PRELIMINARY RECORD OF BOARD ACTIONS

Thursday, February 27, 2014

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C. Sales and Use Tax Appeals Hearings

~~C11. Brian Yong Jun Kim and Diane H. Kim, 536295 (EA)~~

C12a. Vaskin Koshkerian, 624762 (STF)

C12b. Vaskin Koshkerian, 607521 (EA)

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

C13. College Shell, LLC, 576308 (AR)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination. 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.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

~~C14. Eren Niazi, 482301 (GH)~~

~~C15a. Kamaluddin & Khashwji Corp., 592883 (FH)~~

~~C15b. Kamaluddin & Thobhani, Inc., 592886 (FH)~~

C16a. Mark Andrew Zevotek, 507203 (EA)

C16b. Cheryl Ann Zevotek, 507207 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' petitions denied. The Board directed staff to inform the taxpayer of the Offer in Compromise program.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

~~C17. Osteria Panevino, Inc., 529994 (FH)~~

~~C18. Garo Apo Garabedian, 522650 (AP) Waived Appearance~~

C19. Frances Phuong Tsu, 535710 (EA)

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

C20. Providence Health System – Southern California, 578178 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's claim granted.	Mr. Horton	Yes
The Board directed staff to initiate the rulemaking process to clarify Regulation 1591.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C21. Magnum Breeze II, Inc., 538790 (EH)

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

~~C22. Eva Marie Tice, 484005 (UT)~~**D. Special Taxes Appeals Hearings**

- D1a. ESG Management, Inc., 481182, 510896, 574007 (STF)
- D1b. Coastal Staffing, Inc., 523057 (STF)
- D1c. Progressive Employer Solutions, Inc., 566371 (STF)
- D1d. Staff Construction, Inc., 519219 (STF)
- D1e. Staff Resources, Inc., 490566, 568810 (STF)
- D1f. Your People Professionals, Inc., 523056 (STF)
- D1g. Teamwork Human Resources, Inc., 551119, 561488 (STF)
- D1h. Singlepoint Outsourcing, Inc., 522966 (STF)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's claims denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

~~D2a. Mikhael Issa Kamar, 449152 (STF)~~~~D2b. Mikhael Issa Kamar, 449153 (STF)~~~~D3. John Issa Kamar, 463782 (DF)~~

Petition for Release of Seized Property Hearing

D4. Ruby One Investment, Inc., 745225 (STF)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

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