



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

SEN. GEORGE RUNNER (Ret.)
First District, Lancaster

FIONA MA, CPA
Second District, San Francisco

JEROME E. HORTON
Third District, Los Angeles County

DIANE L. HARKEY
Fourth District, Orange County

BETTY T. YEE
State Controller

DAVID J. GAU
Executive Director

STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
September 26-28, 2017
NOTICE AND AGENDA
Meeting Agenda (as of 9/27/2017, 12:00 PM)

[Agenda Changes](#)

[Webcast on Tuesday, September 26, 2017](#)

Tuesday, September 26, 2017

1:30 p.m. Pledge of Allegiance

Board Meeting Convenes*

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P. Other Administrative Matters

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

P1. Executive Director's Report

These matters are scheduled for later in the day.

P2. Chief Counsel Report.....Mr. Nanjo

~~1. Board Member and Staff Training on Ex Parte Statutes~~

~~The Attorney General's Office through Deputy Attorney General Julia Zuffelato will provide the Board Members and Staff with training on the Ex Parte Statutes which apply to the Board after July 1, 2017 and answer any questions.~~

P3. Property Tax Deputy Director's Report

There are no items for this matter.

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. Denice Stenson, 944059 +~~

~~For Appellant: Mark Suarez, Representative~~

~~For Franchise Tax Board: Mira Patel, Tax Counsel~~

~~_____ Maria Brosterhous, Tax Counsel~~

~~B2a. Qifang Pan and Xinhua Zhang, 956575 +~~

~~B2b. Airsoft Zone Corporation, 976083 +~~

~~For Appellants: Qifang Pan, Taxpayer~~

~~_____ Xinhua Zhang, Taxpayer~~

~~For Franchise Tax Board: Maria Brosterhous, Tax Counsel~~

~~_____ Marguerite Mosnier, Tax Counsel~~

~~B3. Estate of Barbara D. Gillespie (Dec'd), 984826 +~~

~~For Appellant: Mary Gillespie, Representative~~

~~For Franchise Tax Board: Brad Coutinho, Tax Counsel~~

~~_____ Marguerite Mosnier, Tax Counsel~~

B4. Carlos P. Estiandan, 988053 +

For Appellant: Carlos P. Estiandan, Taxpayer

Gloria C. Estiandan, Representative

For Franchise Tax Board: Gi Nam, Tax Counsel

Natasha Page, Tax Counsel

B5. Center Point Diagnostic Imaging Services, 980044 +

For Appellant: Sam Enyinnaya, Taxpayer

For Franchise Tax Board: Mira Patel, Tax Counsel

Marguerite Mosnier, Tax Counsel

C. Sales and Use Tax Appeals Hearing

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

~~C1. Heriberto A. Antunez, 866158 (FH) +~~

~~For Petitioner: Victor Yoo, Attorney~~

~~For Department: Scott Lambert, Hearing Representative~~

There are no items for the following matters:

D. Special Taxes Appeals Hearings

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 Ms. Kim

- Hearing Notice Sent – No Response
 1. BMGV, LLC, 863553 (BH)
 2. Greg N. Chukwu, 586638 (CH)
 3. Inger E. K. Gundeid and Charles Barth Gundeid, 872278 (JH)
 4. Jesse J. Henry, 919781 (BH)
 5. Noble Groceries, Inc., 841939 (BH)
 6. Thomas Edward Perry, 913615 (JH)
 7. Rizza Marie Cancio Punzalan, 554317 (BH)
 8. Jalil Yacoub Rukab, 862242 (BH)
 9. S. Peterson Enterprises, Inc., 855018 (SO)
 - 10a. Cherie Reece Wilkins, 556758 (DF)
 - 10b. Timothy Michael Wilkins, 595817 (DF)
- Petitions for Release of Seized Property
 11. Saddleback Market, Inc., 1011758 (STF)

G2. Franchise and Income Tax Matters Mr. Epolite

- Decisions
 1. 72 Domestic Credit, L.P., 975737
 2. David W. Abel, 962199
 3. Veronica Artono, 856097
 4. Braverman Entertainment, Inc., 975843
 5. Brandon Burg, 935556
 6. Mary C. Bush (Deceased), 933582
 7. Rudy Bustamante, 941650
 8. Brynna Butts, 975736
 9. Alyce J. Castaneda and Larry S. Castaneda, 970719
 10. E & P Metals, LLC, 978833
 11. Patrick Evans, 926879
 12. Kieron Foley, 987712
 13. Darek Fuselier, 918123
 14. Antonio Z. Garcia and Violeta B. Garcia, 946709
 15. Tyrell Grayson, 944690
 16. Handleman-CEG, Inc., 761251
 17. Glenda J. Hefner, 979148
 18. Andrew J. Himes, 926302
 19. David Jaffe and Cori Miller, 939424
 20. K. Scott Justet, 982366
 21. Keylight Productions, Inc., 980339
 22. Mara A. Kratz, 975079
 23. Timothy B. Kraus and Mary E. Boyle, 909734
 24. Ronan B. Loving and Hope M. Mendoza-Loving, 970834
 25. Maxim Greenbrook, LLC, 981160
 26. Maxim Group, LLC, 937920
 27. Evelyn S. Menges and Charles P. Menges, 984391
 28. My Playschool, LLC, 929154
 29. Fari Nemati, 935189

30. Karla Del Rosario Calderon Ochoa, 925036
31. Satyanarayan R. Peddada, 804830
32. Chris Petrone, 927500
33. David D. Queen, 942813
34. Jesse Renteria, 861564
35. Nicolle Rodriguez, 935947
36. Jorge E. Rosado and Claudia A. Rosado, 884824
37. Michael D. Ruiz, 937564
38. Shirzad Saadat and Mojgan Rastegar, 879362
39. San Joaquin Valley Construction Management Group, LLC, 944688
40. Michael J. Shay and Violeta A. Shay, 921949
41. Tosh Takemoto and Hitomi Takemoto, 920225
42. The New Bridge Marina, Inc., 982263
43. Fidel M. Tristan, Jr., 979475
44. U 1 Media Group, LLC, 767953
45. Scott H. Walker and Diana S. Walker, 892858

G3. Homeowner and Renter Property Tax Assistance Matters
There are no items for this matter.

G4. Sales and Use Taxes Matters..... Ms. Buehler

- Grant-One Day Interest Relief
 1. Arrowpetrol, Inc., 1012366 (AP)
 2. Carmelitas, Incorporated, 1012362 (KH)
 3. Carmelitas, Incorporated, 1012364 (KH)
 4. Mor Furniture For Less, Inc., 1012373 (FH)
 5. Ply Gem Pacific Windows, Corporation, 1012376 (OH)
 6. Precision Automotive Repair, Inc., 1012370 (KH)
 7. Transco Leasing Company, Inc., 1012368 (OH)
 8. Gotham Enterprise, LLC, 1012991 (BH)
 9. Gotham Enterprise, LLC, 1012869 (BH)
 10. High Flying Foods San Diego Partnership, 1012992 (BH)
 11. W. H. J.'s Golden Dragon, Inc., 1012865 (EA)
 12. D & G Company, LLC, 1012866 (BH)
 13. Gotham Enterprise, LLC, 1012867 (BH)
 14. Gotham Enterprise, LLC, 1012868 (BH)

There are no items for the following matters:

- G5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds
- G6. Special Taxes 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

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

- H1. Legal Appeals Matters Ms. Kim
- Petitions for Rehearing
 1. Isa & Est, Inc., 713394 (EA)
 2. ~~Sur Trading, Inc., 575609 (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

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

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N. Consent Agenda Ms. Richmond
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

- N1. Approval of Board Meeting Minutes
- [July 27-28, 2017 +](#)

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 Mr. Gau

1. Organizational Update

Report on the status of pending and upcoming organizational issues.

2. Board Committees +

Discussion of Board Committees Considering Recent Enactment of Assembly Bill 102.

3. Approval of Board Meeting Date Change +

Proposal to change December 2017 Sacramento Board Meeting Date.

Announcement of Closed Session Ms. Richmond

Q. Closed Session

Q1. Discussion and action on personnel matters (Gov. Code, § 11126(a)(1)).


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

R. Board Member Requested Matters
There are no items for this matter.

Recess - The meeting will reconvene on Wednesday, September 27, 2017, 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.



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Wednesday, September 27, 2017

9:30 a.m. Board Meeting Reconvenes*

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C. Sales and Use Tax Appeals Hearings

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

~~C2. NYC Restaurant, Inc., 854542 (AP) +~~

~~For Petitioner: John Fong Dea, Representative
Kim L. Loi, Representative
Stephen Dea, Representative
For Department: Scott Lambert, Hearing Representative~~

C3. [Marcelino V. Lopez, 855302 \(EH\) +](#)

For Petitioner: Marcelino Villa Lopez, Taxpayer
Alejandro Ramos, Representative
For Department: Nenita DeLa Cruz, Hearing Representative

C4. [Jorge A. Tejada Quinteros, 777673 \(AA\) +](#)

For Petitioner: Waived Appearance
For Department: Scott Lambert, Hearing Representative

C5. [Robert Frank Hanna, 437978 \(EA\) +](#)


For Petitioner: Robert Frank Hanna, Taxpayer
David Cheren, Attorney
For Department: Scott Lambert, Hearing Representative

- ~~C6. Michael James Savage, 731466 (EA) +
For Petitioner: Lisa O. Nelson, Attorney
For Department: Scott Claremon, Tax Counsel~~
- C7. Joseph Paul Spina and Donna Fay Spina, 775740 (RC) +
For Petitioners: Donna Spina, Taxpayer
For Department: Scott Lambert, Hearing Representative
- C8. Ruben Diaz Garcia, 520275 (UT) +
For Petitioner: Waived Appearance
For Department: Kevin Smith, Tax Counsel
- ~~C9. Gursharan S. Grewal, 835548 (DF) +
For Petitioner: Gursharan Grewal, Taxpayer
For Department: Josh Aldrich, Tax Counsel~~
- C10. Yadie Gazanfari, 905655 (RC) +
For Petitioner: Yadie Gazanfari, Taxpayer
For Department: Scott Lambert, Hearing Representative
- C11. Ruthy Aghabi and Issa Aghabi, 620839 (AC) +
For Petitioners: Issa Aghabi, Taxpayer
For Department: Scott Lambert, Hearing Representative
- ~~C12. Nathan Charles Lortz, 812188 (DF) +
For Petitioner: Nathan Lortz, Taxpayer
John D. Faucher, Attorney
For Department: Kevin Smith, Tax Counsel~~

Recess - The meeting will reconvene on Thursday, September 28, 2017, at 9:30 a.m.

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Thursday, September 28, 2017

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C. Sales and Use Tax Appeals Hearings

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~~C13. Johaaron, Inc., 865024 (EH) +
For Petitioner: ~~Deborah M. Blaze, Representative~~
For Department: ~~Scott Lambert, Hearing Representative~~~~

~~C14. Rude Dog Bar & Grill, Inc., 780873 (AP) +
For Petitioner: ~~Tracy Fickett, Representative~~
For Department: ~~Scott Lambert, Hearing Representative~~~~

C15. [G3 Mastering Solutions, Inc., 549262 \(AA\) +](#)
For Petitioner: Hong Ye, Representative
For Department: Kevin Smith, Tax Counsel

C16. [County of Riverside Auditor-Controller, 744614 \(EH\) +](#)
For Claimant: Jim Voss, Representative
Jacob Bholat, Representative
For Department: Scott Claremon, Tax Counsel

C17. [Yerem Khachaturyan, 680999 \(RC\) +](#)
For Petitioner: Yerem Khachaturyan, Taxpayer
Varoujan Tinkjian, Representative
For Department: Nenita DeLaCruz, Hearing Representative

C18a. Mark Robert Cooper, 851593 (EH) +

C18b. Mark Robert Cooper, 857193 (EH) +

For Petitioner: Mark R. Cooper, Taxpayer

For Department: Joseph Boniwell, Tax Counsel

C19. Eric Christopher Dutra, 607843, 746362 (FH) +


For Petitioner: Eric Dutra, Taxpayer

For Department: Nenita DeLaCruz, Hearing Representative

Adjourn

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