



- C4. Carpet U.S.A., Ltd., 299501 (AS)  
 For Petitioner: Jerry Agam, Taxpayer  
 Lien Tien, Accountant  
 For Department: Sharon Jarvis, Tax Counsel
- C5. Hosmer Chandler McKoon, 273016 (EA)  
 For Petitioner: Hosmer McKoon, Taxpayer  
 Dennis Connelly, Attorney  
 Lois McKoon, Witness  
 For Department: Robert Stipe, Tax Counsel
- C6. Elier A. Rivera, 259745 (AA)  
 For Petitioner: Elier Rivera, Taxpayer  
 For Department: Sharon Jarvis, Tax Counsel
- C7. Rafinity, Inc., 244305 (AS)  
 For Petitioner: Nazareth Sadorian, Enrolled Agent  
 For Department: Kevin Hanks, Hearing Representative

**G. TAX PROGRAM NONAPPEARANCE MATTERS – CONSENT**

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

**G1 Legal Appeals Matters .....Mr. Levine**

- Petition for Rehearing
  1. B & R Industries, Inc., 254513 (EA)
- Hearing Notice Sent – No Response
  2. Paul Marcynyszyn, 266730 (EH)
  3. Acromedia Systems, Incorporated, 288207 (AS)  
 Oliver P. Lasley, 288208 (AS)  
 Merle Janine Vaughn, 288209 (AS)
  4. Le Roy Properties, Inc., 272699 (EH)
  5. Ascend Communications, Inc., 253790, 297471 (CH)
- Petitions for Release of Seized Property
  6. Roy's Liquor & Market, Inc., 380233 (ET)
  7. Elma Margarita Fernandez, 383169 (ET)

**G2 Franchise and Income Tax Matters..... Mr. Schreiter**

- Decisions
  1. Cheryl Lynn Blankenbiller, 333115
  2. Arnold Bryman, 342582
  3. Thomas R. Camerato, 311016
  4. Stewart B. Cole, 341511
  5. Regine De Guzman, 349011
  6. DPEX, Inc., 287820
  7. Jennifer G. Frost, 346081
  8. Mansour Khajehjahromi, 348938
  9. Joel Kreiner, 340869

10. Gregory H. Mikkelsen, 343668
11. Ronald C. Nelson, 329716
12. Mohammad H. Nili, 349309
13. Steven A. Schellenger, 341905
14. Derrick R. Stephens, 330557
15. John S. Ballard, 339524
16. Rick Burningham, 330830
17. Tennison Dong, 339976
18. Andrea Erickson, 330530
19. Robert Frankson, 316456
20. Patrick E. Galvin, 333157
21. Carol Grant, 328920
22. Richard Grant, 335775
23. Charles A. Harris, 328928
24. Byron Hoffman, 327674, 339738
25. David Klein, 316299, 342006
26. Jackie Krienke, 337077
27. Walter J. Kubon, Jr., 337056
28. Anthony Long, 343666
29. Elizabeth Magness, 343250
30. Steven Nicholas, 340536
31. Anthony Oropeza, 333238
32. Jim Robertson, 342187
33. Margaret L. Rogers, 330576, 331883, 332659
34. Roger Romero, 342029
35. George A. Saffas, 333072
36. Gregory Stover, 341967
37. Alice S. Willis, 333059
38. Richard Wood, 339841
- Petitions for Rehearing
39. Timothy Gallagher, 325457
40. Wayne E. Kean, 346182
41. John Laszloffy, 315489
42. Leonard R. Magness, 268508
43. Parker G. Montgomery, 333233
44. Byron Reynolds, 267947
45. Clifford F. Swanke, 328680

### **G3 Homeowner and Renter Property Tax Assistance Matters..... Mr. Schreiter**

- Decisions
1. Bryan Bailey, 332592
2. Stephanie D. Brown, 345106
3. Jacqueline Carter, 347893
4. John Colasante, Jr., 332657
5. Maria Guzman, 339337
6. Dao Anhthi Nguyen, 329461

7. Brenda Poston, 351154
8. Robert Lewis Thelen, 349046
9. Kathleen Yarussi, 352444

**G4 Sales and Use Taxes Matters ..... Ms. Henry**

- Redeterminations
  1. Pacific Union Company, 343237 (JH)
  2. Recomm Wireless, Inc., 273014 (AC)
  3. Coach, Inc., 349439 (OHB)
  4. Lifoam Industries, LLC 342277 (OHB)
  5. CMS Auto Body & Auto Sales, LLC, 260920 (AC)
- Relief of Penalty/Interest
  6. Hamer Motors, Inc., 382609 (AC)
  7. Applied Materials, Inc., 382613 (OHC)
  8. NCR Corporation, 377413 (OHA)
  9. Hof's Hut Restaurants, Inc., 380115 (AA)
  10. Serac, Inc., 379801 (OHA)
- Denials of Claims for Refund
  11. Intn'l Rehabilitative Sciences, Inc., 380327 (OH)
  12. TDK Semiconductor Corporation, 383710 (EAA)
  13. Household Automotive Finance Corporation, 381451 (FH)

**G5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds..... Ms. Henry**

- Credits and Cancellations
  1. I.B.I. Leasing and Renting, Inc., 382338 (GH)
  2. Donald R. Loya, 260215 (AC)
  3. Heather L. Guilliom, 328132 (KHM)
  4. ZN Corporation, 382341 (AS)
  5. Phase Shift Technology, Inc., 382907 (OH)
  6. Clear Story Systems, Inc. 382687 (OHB)
  7. De Won Motors Group, Inc., 382340 (AS)
  8. Abbey Auto Sales & Leasing, Inc., 382387 (FH)
  9. Feroz R. Jadhavji, 382408 (AC)
  10. Agorra Building Supply, Inc., 382391 (CH)
  11. Federated Auction Systems, Inc., 382437 (EH)
  12. Federated Pub Auc Agency of Upland, 382422 (EH)
  13. Herndon Enterprises, Inc., 382264 (KHO)
  14. Herndon Enterprises, Inc., 382336 (KHO)
- Refunds
  15. CSC Outsourcing, Inc., 377099 (FH)
  16. LagraphiCo.com, Inc., 240683 (AC)
  17. Wells Fargo Leasing Corporation, 271455 (BH)
  18. Southwick, Inc., 375279 (CH)
  19. Bank of the West, 281359 (CH)
  20. Credence Systems Corp, 351828 (GH)
  21. Bobst Group, Inc., 367345 (OHB)
  22. UMG Recordings, Inc., 350293 (OHB)

23. Cerner Corporation, 314681 (OHA)
24. Mercedes-Benz USA, LLC, 372995 (KH)
25. California Capital Insurance Company, 379660 (GHC)
26. General Instrument Corporation, 203863 (OHB)
27. Wells Fargo Bank (Auto Lease), 271676 (CH)
28. Meat and Potatoes, Inc., 325804 (AC)
29. Maria L. Magallanes, 344814 (ARH)
30. D.R. Systems, Inc., 381450 (FH)
31. Orange County Teachers Federal Credit Union, 380262 (EA)
32. Beverly Ent-Distribution Services, Inc., 313727 (OHA)
33. International Rehabilitative Sciences, Inc., 350673 (OH)
34. STMicroelectronics (RB), Inc., 311985 (OHC)
35. Medallion Landscape Management, Inc., 379663 (GH)
36. TDK Semiconductor Corporation, 353617 (EAA)
37. Formtek Metal Forming, Inc., 344753 (OHB)
38. Modern Finance Company, 378340 (AC)
39. Westlake Services, Inc., 339245 (AS)
40. Nuvision Financial Federal CU, 382413 (EA)
41. Point Loma Credit Union, 373988 (FH)
42. Point Loma Credit Union, 272758 (FH)
43. Household Automotive Finance Corporation, 381452 (FH)
44. Lexicon Marketing (USA), Inc., 381461 (AS)
45. Belkin Logistics, Inc., 374180 (AA)
46. Joginder Singh Virk, 330496 (EH)
47. Key Government Finance, Inc., 344755 (OHB)
48. Cicoil Cable & Mgnt., Inc., 379719 (AR)

**G6 Special Taxes Matters ..... Mr. Gau**

- Relief of Penalty
  1. Massachusetts Mutual Life Ins. Company, 265294 (ET) – “CF”

**G7 Special Taxes Matters – Credits, Cancellations, and Refunds .... Mr. Gau**

- Refunds
  1. Thrifty Payless, Inc., 383563 (ET)
  2. Young’s Market Company, LLC, 383605 (ET) – “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**

There are no items for this matter.

**BOARD MEETING RECONVENES AT 1:30 p.m.****ORAL HEARINGS****C. SALES AND USE TAX APPEALS HEARINGS**

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

C8. Lexus Plastics, Inc., 181652 (EH)  
For Petitioner: Frank M. Weisner, CPA  
Munther Sholakh, Taxpayer  
For Department: Kevin Hanks, Hearing Representative

C9. James Bess, 286797 (AP)  
For Petitioner: James Bess, Taxpayer  
For Department: Trecia Nienow, Tax Counsel

C10. Fakheri, Inc., 269581 (AC)  
Comm. Club, LLC, 269579 (AC)  
For Petitioner: Ivan Sotomayor, CPA  
Dariush Fakheri, Taxpayer  
Amir Ammona, Taxpayer  
For Department: Kevin Hanks, Hearing Representative

C11. Michael Brian McCullough, 295005 (EA)  
For Petitioner: Graham Hoad, Representative  
For Department: Sharon Jarvis, Tax Counsel

~~C12. Center for Bio-Ethical Reform, 271792 (UT)  
For Petitioner: Gregg Cunningham, Taxpayer  
Don Cooper, Representative  
For Department: Robert Stipe, Tax Counsel~~

C13. Global Micro, Inc., 273209 (EH)  
For Petitioner: James F. Berger, CPA  
For Department: Kevin Hanks, Hearing Representative

**D. SPECIAL TAXES APPEALS HEARINGS**

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

~~D1. Industrial Service Oil Company, Inc., 313527 (EF)  
For Petitioner: Claudia C. Bohorquez, Attorney  
Anu Sood, Representative  
For Department: Carolee Johnstone, Tax Counsel~~

- D2. Joseph Elias Amash, 261204 (MT)  
 For Petitioner: Joseph Amash, Taxpayer  
 Ron Greenlee, Bookkeeper  
 For Department: Carolee Johnstone, Tax Counsel
- D3. Mardiros Abadjian and Anouckik Abadjian, 197934 (ET)  
 For Petitioner: Dan Reising, Attorney  
 Mardiros Abadjian, Taxpayer  
 Charles Janiguian, Representative  
 For Department: Monica Brisbane, Tax Counsel
- D4. Bharat Bhuptani, 259956 (ET)  
 Source Cigar, Inc., 259697 (ET)  
 For Petitioner: Bryan C. Altman, Attorney  
 Bharat Bhuptani, Taxpayer  
 For Department: Tim Treichelt, Tax Counsel
- D5. Asher Shaitrit, 198549 (ET)  
 For Petitioner: Asher Shaitrit, Taxpayer  
 For Department: Monica Brisbane, Tax Counsel

**E. PROPERTY TAX APPEALS HEARINGS**

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 Request for Filing Amicus Curiae Brief ----- Ms. Cazadd+**  
*Steinhart v. County of Los Angeles*, Court of Appeal,  
 Second Appellate District No. B190957

**ADMINISTRATIVE SESSION**

**N. Consent Agenda..... Mr. Evans+**

**N1 Approval of Sustained/Superior Accomplishment Award Nominees**

**There are no Items for the Following Matters:**

- O. Approval of Board Committee Meeting Minutes
- P. Other Administrative Matters

**F. PUBLIC HEARINGS**

**F1 Business Taxpayers' Bill Of Rights Hearings.....Mr. Gilman+**

Individuals have the opportunity to present their ideas, concerns, and recommendations regarding legislation, the quality of agency services, and other issues related to the Board's administration of its tax programs. At the Business Taxes hearings you can comment on the administration of sales and use taxes, environmental fees, fuel taxes, and excise taxes.

**F2 Property Taxpayers' Bill Of Rights Hearings .....Mr. Gilman+**

Individuals have the opportunity to present their ideas, concerns, and recommendations regarding legislation, the quality of agency services, and other issues related to the Board's administration of its tax programs. At the Property Taxes hearings you can comment on the property taxes programs and laws administered by the Board, and identify ways to resolve any problems identified in the Property Taxpayers' Advocate's Annual Report.

**ANNOUNCEMENT OF CLOSED SESSION..... Mr. Evans**

**Q. Closed Session**

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

**ANNOUNCEMENT OF OPEN SESSION ..... Mr. Evans**

**ADJOURN** - The meeting will reconvene on Wednesday, February 28, 2007, at 9:30 a.m.

If you wish to receive this Notice and Agenda electronically, you can subscribe at [www.boe.ca.gov/agenda](http://www.boe.ca.gov/agenda).

If you would like specific information regarding items on this Notice and Agenda, please telephone (916) 322-2270 or e-mail: [MeetingInfo@boe.ca.gov](mailto:MeetingInfo@boe.ca.gov). Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

The hearing location is accessible to people with disabilities. Please contact Claudia Madrigal at (916) 324-8261, or e-mail [Claudia.Madrigal@boe.ca.gov](mailto:Claudia.Madrigal@boe.ca.gov) if you require special assistance.

Gary Evans, Acting Chief  
Board Proceedings Division

- \* Public comment on any agenda item, other than a Closed Session item or an item which has already been considered by a Board Committee, will be accepted at that meeting.
- + Material for this Item is available on the Internet.
- "CF" Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.







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The hearing location is accessible to people with disabilities. Please contact Claudia Madrigal at (916) 324-8261, or e-mail [Claudia.Madrigal@boe.ca.gov](mailto:Claudia.Madrigal@boe.ca.gov) if you require special assistance.

Gary Evans, Acting Chief  
Board Proceedings Division

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