



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
916-322-2270 • FAX 916-324-3984
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Third District, Rolling Hills Estates

JUDY CHU, Ph.D.
Fourth District, Los Angeles

JOHN CHIANG
State Controller

RAMON J. HIRSIG
Executive Director

STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
February 26-28, 2008
Notice and Agenda
Meeting Agenda (revised as of 5:00 p.m. 2/26/08)

Agenda Changes

Tuesday, February 26, 2008

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, Dr. Chu, 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.

Board Meeting

Oral Hearings

A. Homeowner and Renter Property Tax Assistance Hearings

These items are scheduled for Thursday, February 28, 2008.

B. Corporate Franchise and Personal Income Tax Hearings

These items are scheduled for Thursday, February 28, 2008.

C. Sales and Use Tax Appeals Hearings

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

C1. Stewart S. Mortensen, 252253 (UT)

For Petitioner: Stewart Mortensen, Taxpayer
For Department: Carla Caruso, Tax Counsel

C2. Herb's United Drugs, Inc., 217922 (AS)

For Petitioner: Herbert L. Weinberg, Representative
Jeffrey Marcus, Taxpayer
For Department: Robert Tucker, Tax Counsel

- C3. Erhart's Food Service & Management, Inc., 341726 (EA)
 For Petitioner: H. Palu Tanna, Taxpayer
 Dianne Tanna, Taxpayer
 For Department: Cary Huxsoll, Tax Counsel
- C4. Visual Merchandising Group, Inc., 318329 (FHB)
 For Petitioner: Patrick Leone, Representative
 For Department: Trecia Nienow, Tax Counsel
- C5. Hyundai Motor America, 331894 (EA)
 For Claimant: Bill Kerr, CPA
 Matt Williams, Representative
 For Department: Cary Huxsoll, Tax Counsel
- C6. Steve W. Schechter, 304900 (UT)
 For Petitioner: Cris J. Wenthur, Attorney
 Steve Schechter, Taxpayer
 For Department: Bradley Heller, Tax Counsel
- C7. Sierra Textile Company, L.P., 301401 (EH)
 For Petitioner: Petru Tivadar, Taxpayer
 For Department: Robert Tucker, Tax Counsel
- C8. Marcelo Co, 308417, 325521 (EH)
 For Petitioner: Nate Green, Representative
 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 MattersMr. Levine

- Petitions for Rehearing
 1. Jun Ja Hwang, 259556 (AS)
 2. Finn Moller, 288211 (AS)
- Hearing Notices Sent – No Response
 3. Nelma International, Inc., 336134 (AC)
 4. Angel M. Becerra, 341586 (AA)
 5. Paul Joseph Hibler, 332012 (AC)
 6. Peter Peter Kourkoulis, 349458 (EAA)
 7. Robert L. Arcinage, 353094 (EH)
 8. Michael A. Long, 358973 (AA)
 9. Abdallah E. Bezan, 328679 (EH)
- Hearing Notice Sent – Appearance Waived
 10. Smiland Paint Company, 52753, 135675, 139295, 165511, 214982, 259644, 306866, 346955 (MT)
- Petitions for Release of Seized Property
 11. Ahmad Moussavi and Masoumeh Jefari, 417473 (ET)
 12. Jasbir Singh, 423120 (ET)

G2 Franchise and Income Tax Matters.....Ms. Kelly

- Hearing Notices Sent – No Response
 1. Vincent Castell, 383701
 2. Andrea Erickson, 381470
 3. Christina Hanzel, 383409
 4. Esther Jones, 383407
 5. Raymond Livernois, 381161
 6. George Saffas, 383408
- Decisions
 7. John S. Ballard, 378328
 8. John S. Ballard, 383699
 9. Arturo A. Cueva, 384279
 10. Tennison Dong, 384280
 11. Carol Grant, 383405
 12. Richard Grant, 381468
 13. Charles A. Harris, 381473
 14. Byron Hoffman, 381469
 15. Thomas Jones, 383406
 16. Benjamin Killen, 383404
 17. Eldo Klingenberg, 381471
 18. Elizabeth Magness, 381472
 19. Shawn Mills, 402021
 20. Steven R. Olmos, 342009
 21. Anthony Oropeza, 382832
 22. Marc Pretscher, 383425
 23. James Robertson, 388432
 24. Margaret Rogers, 382827
 25. Richard Shirasawa, 384459
 26. Jintau Two, 377464
 27. Judy Walther, 383468
- Opinion on Petition for Rehearing
 28. Benjamin R. Du and Carmela L. Du, 339310
- Petition for Rehearing
 29. Thomas Jones, 346184

G3 Homeowner and Renter Property Tax Assistance Matters

There are no items for this matter.

G4 Sales and Use Taxes MattersMs. Henry

- Redeterminations
 1. Paramount Pictures Corporation, 400362 (AS)
 2. P Q Corporation, 414193 (OHB)
 3. Gondola Adventures, Inc., 395451 (EAA)
 4. BASF Building Systems, LLC, 386869 (OHA)
 5. Rosies BBQ Grillery, Inc., 154365 (AC)
- Relief of Penalty/Interest
 6. Praxair Distribution, Inc., 429944 (OHA)
 7. Dal-Tile SSC West, Inc., 429956 (OHC)

- Denials of Claims for Refund
 8. Heller Financial Leasing, Inc., 418111 (OHA)
 9. International Surface Prep Group (TX), Inc., 341990 (OHC)
 10. HSN Interactive, LLC, 309191 (OHA)
 11. Home Shopping LP, 430110 (OHA)

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

- Credits and Cancellations
 1. Plastic Engineering Tech, LLC, 426619 (EH)
 2. John Paul Jenkins, 418587 (EA)
- Refunds
 3. Premiere House, Inc., 243835 (AC)
 4. Lagraphico.com, Inc., 424675 (AC)
 5. Mike Thompson's Recreational Vehicles, 420664 (AA)
 6. LBS Financial Credit Union, 351357 (EA)
 7. Baxter Healthcare Corporation, 426177 (OHA)
 8. Lorenzo Gallardo Hernandez, 417433 (KHO)
 9. Star Crest Products of California, Inc., 424691 (EH)
 10. Crystal Cathedral Ministries, 376972 (EA)
 11. Apple, Inc., 310363 (GH)
 12. The Golden 1 Credit Union, 415864 (KH)
 13. Hussmann Corporation, 309237 (OHA)
 14. Tyco Valves & Controls, Inc., 383896 (EA)
 15. Ashton Optical Imports, Inc., 391660 (EAA)
 16. GreatAmerica Leasing Corporation, 304956 (OHA)
 17. Cold Open, Inc., 289157 (AS)
 18. Wachovia Dealer Services, Inc., 416628 (EAA)
 19. VA Tech Voest M.C.E. Corporation, 389760 (OHB)
 20. FMC Technologies, Inc., 403697 (OHA)
 21. ATC Tower Services, Inc., 297817 (OHA)
 22. First Financial Credit Union, 316305 (AP)
 23. Netpro Computing, Inc., 417456 (OH)
 24. Home Shopping LP, 308263 (OHA)
 25. Mega Phase, LLC, 353768 (OHB)
 26. Lawrence John Taylor, 396092 (CH)
 27. Global 360 BGS, Inc., 373484 (OHC)

There are no items for the following matters:

- 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 MattersMr. Levine

➤ Hearing Notice Sent – Appearance Waived

1. Star Crest Products of California, Inc., 89000443120, 89000443180 (EH)

I. Tax Program Nonappearance Matters

There are no items for the following matters:

- I1 Property Taxes Matters
- I2 Offers-in-Compromise Recommendations

1:30 P.M. Board Meeting Reconvenes***Oral Hearings****C. Sales and Use Tax Appeals Hearings**

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

C9.a. Ock Ja Cho Lee, 357034 (AS)

C9.b. Seung Suk Lee, 357033 (AS)

For Petitioner:	Ock Ja Cho Lee, Taxpayer Seung Suk Lee, Taxpayer Jeannie Lee, Witness
For Department:	Bradley Heller, Tax Counsel

C10. Cecilia Banck May, 315695 (AR)

For Petitioner:	Appearance Waived
For Department:	Christine Bisauta, Tax Counsel

C11. Bejac Corporation, 305002 (EA)

For Petitioner:	Appearance Waived
For Department:	Trecia Nienow, Tax Counsel

C12.a. Soveida A. Loza, 271980 (AC)

C12.b. Elidia Gonzalez Ledesma, 271978 (AC)

For Petitioner:	Harjeet S. Chana, Enrolled Agent
For Department:	Kevin Hanks, Hearing Representative

C13. Continental Lab Products, Inc., 333342 (FH)

For Petitioner:	Michael Caplinger, CPA
For Department:	Robert Tucker, Tax Counsel

- C14. Mark Gorin, 317044 (EH)
 For Petitioner: A. Lavar Taylor, Attorney
 For Department: Carla Caruso, Tax Counsel
- C15. Antonia K. Elhajnasr, 298887 (GH)
 For Petitioner: Antonia Elhajnasr, Taxpayer
 For Department: Cary Huxsoll, Tax Counsel

D. Special Taxes Appeals Hearings

These items are scheduled for Wednesday, February 27, 2008

E. Property Tax Appeals Hearings

There are no items for this matter.

F. Public Hearings

F1 Business Taxpayers' Bill of Rights HearingsMr. 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 tax hearings you can comment on state and county property tax programs, and identify ways to resolve any problems identified in the Taxpayers' Rights Advocate's [Annual Report+](#).

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

There are no items for the following matters:

- N. Administrative Session Consent Agenda
- O. Approval of Board Committee Meeting Minutes
- P. Other Administrative Matters

Q. Closed Session

These items are scheduled for Wednesday, February 27, 2008.

Adjourn - The meeting will reconvene on Wednesday, February 27, 2008, at 9:30 a.m.

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Diane G. Olson, Chief
Board Proceedings Division

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- + Material is available for this Item.
- ++ Material will be available at a later date.



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C. Sales and Use Tax Appeals Hearings

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

~~C16. Deborah A. Smith, 257883 (EAA)~~

~~For Petitioner:~~

~~Dale Peterson, Representative~~

~~For Department:~~

~~Sandy McCaleb, Hearing Representative~~

- ~~C17. Anna Berardini, 288368 (AA)~~
For Petitioner: Anna Berardini, Taxpayer
Willy Martino, Witness
Darwin Salgado, Bookkeeper
For Department: Kevin Hanks, Hearing Representative
- C18. Juan M. Perez, 330117 (AA)
For Petitioner: John O. Kent, Attorney
Juan Perez, Taxpayer
For Department: Robert Tucker, Tax Counsel
- ~~C19. Stuart Brian Collins, 334426 (AS)~~
For Petitioner: Stuart Collins, Taxpayer
Richard A. Block, Attorney
For Department: Sandy McCaleb, Hearing Representative
- C20. McMurphy's Restaurant & Tavern, LLC, 283273, 287643 (AP)
For Petitioner: Eric Leitstein, Taxpayer
Staci Duran, Bookkeeper
Gabe Schaller, Witness
For Department: Sandy McCaleb, Hearing Representative
- C21.a. Ralph I. Weinberger, 270407 (AP)
C21.b. Catherine S. Weinberger, 270408 (AP)
For Petitioner: Elliott R. Speiser, Attorney
William Chu, Enrolled Agent
For Catherine Weinberger
For Department: Cary Huxsoll, Tax Counsel
- C22. California Offset Printers, Inc., 285902, 244412 (AP)
For Petitioner: Joel Sachs, Attorney
Wayne Silverman, CPA
William R. Rittwage, Taxpayer
For Department: Christine Bisauta, Tax Counsel
- C23.a. Don Ricardo's Restaurant, Inc., 42025 (AP)
C23.b. Padrino's, Inc., 42029 (AC)
For Petitioner: Graham Hoad, Representative
For Department: Kevin Hanks, Hearing Representative
- C24. Cuong Yen Phung, 330121, 380407 (EA)
For Petitioner: Hai V. Dang, Representative
Cuong Yen Phung, Taxpayer
Vin H.C. Tu, Taxpayer
For Department: Trecia Nienow, Tax Counsel

Announcement of Closed Session Ms. Olson**Q. Closed Session**

- Q1. Pending litigation: *Schroeder, et al. v. State Board of Equalization, et al.*
(Gov. Code § 11126(e)(2)(B)(i))
- Q2. Pending Litigation: *Harris v. The Board of Equalization, et al.*, Los Angeles
County Superior Court Case No. NC039710 and NC050640
(Gov. Code § 11126(e))
- Q3. Discussion and action on personnel matters (Gov. Code § 11126(a))

Announcement of Open Session Ms. Olson**1:30 P.M. Board Meeting Reconvenes*****Oral Hearings****C. Sales and Use Tax Appeals Hearings**

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

- C25. Contractors Management Services, Inc., 298908 (AS)
For Petitioner: Appearance Waived
For Department: Trecia Nienow, Tax Counsel
- C26. Sevan Aslanyan, 307990 (AC)
For Petitioner: Sevan Aslanyan, Taxpayer
Bennett Spiegel, Attorney
For Department: Carla Caruso, Tax Counsel
- C27. Advanced Bionics Corporation, 283197 (AC)
For Petitioner: Terry L. Polley, Attorney
Todd Whitehurst, Witness
Deborah Imhoff, Witness
Katherine Imhoff, Witness
R. Lustig, M.D., Witness
Douglas Lynch, Witness
For Department: Trecia Nienow, Tax Counsel
- ~~C28. Vector Design, Inc., 255265 (AC)
For Petitioner: Steve Mather, Attorney
Vincent Latona, Taxpayer
For Department: Robert Tucker, Tax Counsel~~
- C29. Tram Anh Thi Duong, 249652 (EA)
For Petitioner: Thomas Wolfsen, Representative
Tram Anh Thi Duong, Taxpayer
For Department: Kevin Hanks, Hearing Representative

- C30. Star Crest Products of California, Inc., 89000443130, 89000443190 (EH)
For Petitioner: Thomas W. Henning, Attorney
Glenn Bystrom, CPA
For Department: Bradley Heller, Tax Counsel

D. Special Taxes Appeals Hearings

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

- D1. Markos Demitrios Kaffatos, 255852 (ET)
For Petitioner: Douglas Plazak, Attorney
Markos Kaffatos, Taxpayer
Voula Kaffatos, Witness
For Department: Monica Brisbane, Tax Counsel
- D2. ARA Tobacco USA, Inc., 283152 (ET)
For Petitioner: Jilbert Tahmazian, Attorney
For Department: Monica Brisbane, Tax Counsel

Revocation Appeal Hearing

- D3. Ghassan Elmalih, 330138 (ET)
For Petitioner: Nolan F. King, Attorney
Ghassan Elmalih, Taxpayer
For Department: Monica Brisbane, Tax Counsel

Adjourn - The meeting will reconvene on Thursday, February 28, 2008, at 9:30 a.m.

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Oral Hearings

A. Homeowner and Renter Property Tax Assistance Hearings
(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

A1. Larry R. Stieber, 397117
For Appellant: Larry R. Stieber, Taxpayer
For Franchise Tax Board: Suzanne Small, Tax Counsel

A2. Allen J. Klaus, 403737
For Appellant: Allen J. Klaus, Taxpayer
For Franchise Tax Board: Suzanne Small, Tax Counsel

B. Corporate Franchise and Personal Income Tax Hearings
(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

B1. Robert L. Rentto and Carolyn S. Rentto, 266270
For Appellant: Robert L. Rentto, Taxpayer
For Franchise Tax Board: Diane Ewing, Tax Counsel

- B2. Gilbert L. Tauberg and Mina Tauberg, 360375
For Appellant: Gilbert L. Tauberg, Taxpayer
Mina Tauberg, Taxpayer
For Franchise Tax Board: Susanne Coakley, Tax Counsel
- B3. Shlomo Erdman and Estate of Galit Erdman, Dec'd., 377404
For Appellant: Dennis L. Perez, Attorney
Michel R. Stein, Attorney
Shlomo Erdman, Taxpayer
For Franchise Tax Board: Jozel Brunett, Tax Counsel
- B4. Victor E. Andrade Jr., 382910
For Appellant: Keith A. Shibou, CPA
For Franchise Tax Board: Natasha Page, Tax Counsel
- B5. Mia L. Andrade, 355422
For Appellant: Keith A. Shibou, CPA
Richard Freeman, Attorney
For Franchise Tax Board: Natasha Page, Tax Counsel
- B6. Sajid Batliwala and Rafia Batliwala, 329805
For Appellant: Jilbert Tahmazian, Representative
For Franchise Tax Board: Raul Escatel, Tax Counsel
- B7. Gregory B. Duro, 354992
For Appellant: Gregory B. Duro, Taxpayer
Lydia Turanchik, Attorney
For Franchise Tax Board: Judy Hirano, Tax Counsel
- B8.a. John Tu and Mary Tu, 286420
B8.b. David Sun and Diana Sun, 286421
B8.c. Kingston Technology Corporation, 288052
For Appellant: Christopher Whitney, CPA
For Franchise Tax Board: Daniel Biedler, Tax Counsel
- B9. James R. Bigger and Jennifer M. Bigger, 377395
For Appellant: David Miller, CPA
For Franchise Tax Board: Todd Watkins, Tax Counsel

1:30 P.M. Board Meeting Reconvenes*

Oral Hearings

B. Corporate Franchise and Personal Income Tax Hearings
(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

- B10. Byron Reynolds, 382836
For Appellant: Byron Reynolds, Taxpayer
For Franchise Tax Board: Mark McEvilly, Tax Counsel

- B11. Pete Hernandez, 378089
For Appellant: Giovanni Bellini, Representative
For Franchise Tax Board: Ellen Little, Tax Counsel
- B12.a. Brett Livingstone Strong, 335565
B12.b. Margot Strong, 351204
For Appellant: Brett Strong, Taxpayer
Margot Strong, Taxpayer
For Franchise Tax Board: Mark McEvilly, Tax Counsel
- B13. Elisabeth J. De Telder-Collins, 389105
For Appellant: Elisabeth J. De Telder-Collins, Taxpayer
James Arnold Mattatall, Counsel
John Collins, Witness
For Franchise Tax Board: Suzanne Small, Tax Counsel
- ~~B14. John H. Vories, 389158
For Appellant: John Vories, Taxpayer
For Franchise Tax Board: Jozel Brunett, Tax Counsel~~

Adjourn

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