



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA, 95814
(PO BOX 942879, SACRAMENTO, CA 94279-0081
TELEPHONE (916) 445-6479
FAX (916) 324-3984
www.boe.ca.gov

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First District, San Francisco
Chairwoman

CLAUDE PARRISH
Third District, Long Beach
Vice Chairman

BILL LEONARD
Second District, Ontario

JOHN CHIANG
Fourth District, Los Angeles

STEVE WESTLY
State Controller, Sacramento

RAMON J. HIRSIG
Executive Director

**STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City**

JUNE 15-16, 2004

NOTICE AND AGENDA

Tuesday, June 15, 2004

Agenda items occur sequentially. When circumstances warrant, the Chairwoman may modify the order of the items on the agenda.

Selected oral hearings scheduled for June 16, 2004 may be rescheduled to June 15, 2004.

BOARD MEETING* (convenes at 11:00 a.m.)

ORAL HEARINGS

A. HOMEOWNER AND RENTER PROPERTY TAX ASSISTANCE HEARING

A1 Louis Tamale, 219530
For Claimant: Louis Tamale, Claimant
For Franchise Tax Board: Suzanne Small, Tax Counsel

B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS

B1 Jeffrey Balkin, 145089
For Party One: Jeffrey Balkin, Taxpayer
Sylvia Freeman, 260948
For Party Two: Lee Freeman, Representative
For Franchise Tax Board: Kathleen Cooke, Tax Counsel

B2 Robert D. Lange, 240776
For Appellant: Robert D. Lange, Taxpayer
For Franchise Tax Board: Suzanne Small, Tax Counsel

B3 Rohr, Inc., 182100
For Appellant: Phillip L. Jefsma, Attorney
For Franchise Tax Board: Marguerite Masnier, Tax Counsel

- B4 David F. Paré, 236414
For Appellant: David F. Paré, Taxpayer
For Franchise Tax Board: Kathleen Cooke, Tax Counsel
- B5 Roger Hui, 218629
For Appellant: Roger Hui, Taxpayer
For Franchise Tax Board: Dennis Haase, Tax Counsel
- B6 Rodney Johnson, 235562
For Appellant: Rodney Johnson, Taxpayer
For Franchise Tax Board: Kathleen Cooke, Tax Counsel
- B7 David A. Dainty, 220025
For Appellant: David Dainty, Taxpayer
For Franchise Tax Board: Dennis Haase, Tax Counsel
- B8 Brian M. Sakae, 215268
For Appellant: Brian M. Sakae, Taxpayer
For Franchise Tax Board: Suzanne Small, Tax Counsel
- B9 Donald L. Hughes, 236318
For Appellant: Donald Hughes, Taxpayer
For Franchise Tax Board: Jozel Brunett, Tax Counsel
- B10 Robert B. and Marjorie R. Whitman, 215139
For Appellant: Robert B. Whitman, Taxpayer
For Franchise Tax Board: Mark McEvilly, Tax Counsel
- B11 Joy A. Schmidt, 223873
For Appellant: Joy A. Schmidt, Taxpayer
For Franchise Tax Board: Jozel Brunett, Tax Counsel
- B12 John D. and Linda Tulchin, 208984
For Appellant: Kimberley M. Reeder, Attorney
For Franchise Tax Board: Suzanne Small, Tax Counsel
- B13 Edward A. and Rose L. Ward, 234001, 264456
For Appellant: Edward A. Ward, Taxpayer
For Franchise Tax Board: Jeanne Sibert, Tax Counsel
- B14 Fox Inc., 171248
For Appellant: David A. Shuster, Attorney
Ira S. Sheinfeld, Attorney
Secundino N. Sifuentes, Witness
Martin Singerman, Witness
For Franchise Tax Board: Jeff Margolis, Tax Counsel

- B15 Theophilis J. Batiste, 242063
For Appellant: Theophilis J. Batiste, Taxpayer
For Franchise Tax Board: Jeanne Sibert, Tax Counsel
- B16 Helen B. Fait, 218628
For Appellant: Kathleen P. Dill, Representative
Jon A. Sperring, Representative
For Franchise Tax Board: John Penfield, Tax Counsel
- B17 Western Cellulose Inc., 214717
For Claimant: Chris Carbone, Representative
For Franchise Tax Board: Dennis Haase, Tax Counsel
- B18 Glen A. Blair, 242041
For Appellant: Glen A. Blair, Taxpayer
For Franchise Tax Board: Mark McEvilly, Tax Counsel
- B19 Loran J. Forbes, 216753, 174200
For Appellant: Loran Forbes, Taxpayer
Barton Bohtz, Witness
For Franchise Tax Board: Jozel Brunett, Tax Counsel
- B20 Lance Crain, 194035
For Appellant: Lance Crain, Taxpayer
For Franchise Tax Board: Mark McEvilly, Tax Counsel

C. SPECIAL TAXES APPEAL HEARINGS

- C1 Edward Azzam Gammoh and Basim Hammad, 188660
Edward Azzam Gammoh, 188657
For Petitioner: Edward Gammoh, Taxpayer
For Department: Judy Nelson, Tax Counsel

D. SALES AND USE TAX APPEALS HEARINGS

- D1 Crossroads Truck Dismantlers, Inc., 193778
For Petitioner: Ron Drake, Representative
For Department: Randy Ferris, Tax Counsel
- D2 HBS Equipment Corporation, 170821
For Petitioner: Bert Rosenblum, Taxpayer
Michael E. Mills, Attorney
For Department: Jeffrey Graybill, Tax Counsel
- D3 Tina Marie DiModica, 210043
For Petitioner: Tina Marie DiModica, Taxpayer
For Department: Kevin Hanks, Hearing Representative

- D4 Noevir U.S.A., Inc., 195295
 For Petitioner: Hani Wazzan, Representative
 Kirby Nakatsuka, Representative
 For Department: Trecia Nienow, Tax Counsel
- ~~D5 Mold Machine Company, Inc., 182123
 For Petitioner: Warren Nemiroff, Attorney
 Glenn Brown, Taxpayer
 For Department: Randy Ferris, Tax Counsel~~
- D6 Donald Joseph Sap (deceased) and Crawford James Brown, 134595
 For Petitioner: Daniel A. Higson, Attorney
 Crawford James Brown, Taxpayer
 For Department: Trecia Nienow, Tax Counsel

TAXPAYERS' BILL OF RIGHTS REIMBURSEMENT CLAIM HEARING

- D7 Mark Stanley, 224827
 For Petitioner: George S. Wass, Attorney
 Mark R. Stanley, Taxpayer
 For Department: Trecia Nienow, Tax Counsel

F. PUBLIC HEARINGS

F1 Timber Harvest ValuesMs. Stuckey

On or before June 30, 2004, the Board will estimate the immediate harvest value and adopt schedules for each species or subclassification of timber harvested between July 1 and December 31, 2004 (Revenue and Taxation Code section 38204(a)).

G. PROGRAM NON-APPEARANCE MATTERS – CONSENT

G1 Legal Appeals MattersMr. Levine

- Petition for Rehearing
 1. Sodini Enterprises, Inc., 164578
- Hearing Notices Sent – No Response
 2. Sherman Oaks Catch 21, Inc., 89000098330
 Valencia Catch 21, Inc., 89002240940
 Burbank Catch 21, Inc., 89002302500
 3. Comtel Electronics, Inc., 186476, 186479
 4. Pace LLC, 141496, 174678
 5. Kwanta Chuenmeesri, 197122

6. Katherine Louise Silvera, 206434, 220112
7. IBA Computers, Inc., 181500
Feroz R. Jadhavji and Naseem J. Panjwani, 181560
- Hearing Request Withdrawn
8. Heitman Brooks, LLC, 105599

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

- Decisions
 1. Dale P. and Marilyn J. Barcellos, 220028
 2. Frank Beer, 224292
 3. Steve E. and Frances T. Berman, 224325
 4. Joseph A. Boystak, 238345
 5. Peter A. and Patricia Canon, 224470
 6. Dawn M. Carey, 236982
 7. Charles F. Eberle, 218231
 8. Jacqueline J. Ha, 240647
 9. Lawrence R. and Mary S. Hicks, 239603
 10. Tommy Q. Hill, 235803
 11. Clarence J. Irving, 220297
 12. Mariam Karapetian, 220390
 13. Elizabeth A. Kinsey, 222839
 14. Gary M. Levin, 219879
 15. Larry A. Morales, 239071
 16. Kirk C. Odegaard, 224339
 17. Dennis P. Rossi, 238634
 18. Philip J. Sciortino, 237019
 19. Kathleen Semonos, 217851
 20. Wendell and Gerry Simmons, 241900
 21. Rick V. Stevenson, 206111
 22. John C. Templer, Sr., 245882
 23. Robert and Mary Thiel, 234014
 24. Sondra B. and David Wain, 241966
 25. Scott and Dawn M. Zenor, 245911
- Petition for Rehearing
 26. Square D Company/Circuit Foil USA, Inc., 162822

G3 Homeowner and Renter Property Tax Assistance Matters..... Ms. Stanislaus

- Decisions
 1. Phoenix P. Aguila, 239764
 2. Antonia Alvarez, 241714
 3. Dolores Alvarez, 241605
 4. Emma Avakemian, 245454
 5. Vitaly Ayzenberg, 244827
 6. P. H. Bacon, 241727
 7. Acqunetta D. Barnett, 241613
 8. Monique Denise Bell, 246144
 9. J. P. Broussard, III, 241737
 10. Lionel D. Brown, 218211
 11. Mary Dominguez, 221171

12. Margaret Fisher, 251056
13. Frank Ginorio, 245059
14. Mary Hagen, 244986
15. Thomas Jackson, 244131
16. George W. Jordan, 244433
17. Chung Kim, 245022
18. Gertrude Koenig, 244277
19. Lee A. Lamb, 246017
20. Dennis E. Lowe, 244154
21. Margaret Malarowitz, 244337
22. Joseph A. McCowan, 242307
23. Melvin L. McGowan, 242275
24. Lena Papillon, 241657

G4 Sales and Use Taxes MattersMr. Young

- Redeterminations
 1. Safety-Kleen Corporation, 89000810340
 2. Micron Semiconductor Products, Inc., 170188
 3. Regus Business Centre Corporation, 225010
 4. Lunaire Limited, Inc., 213736
- Relief of Penalty
 5. W.I. Simonson, Inc., 253142

G5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds.....Mr. Young

- Credit and Cancellation
 1. E.W. Bliss Company, 260806
- Refunds
 2. Pacific Telesis Group, 244598
 3. Cisco Systems, Inc., 256317
 4. Puma North America, Inc., 220266
 5. Merritt Equipment, LLC, 258871
 6. Valley Credit Union, 220288
 7. RPM Acquisition Corporation, 241102
 8. Pacific Investment Management Company, LLC, 236115

G6 Special Taxes Matters

THERE ARE NO ITEMS FOR THIS MATTER

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

- Refunds
 1. Smart & Final Stores Corporation, 251446
 2. R.J. Reynolds Tobacco Company, 237150
 3. Sunset Life Insurance Company of America, 259368 – “CF”

ANNOUNCEMENT OF CLOSED SESSION..... Ms. Pellegrini

Q. CLOSED SESSION

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

OPEN SESSION**ADJOURN**

Generally, 35 minutes are allocated for each hearing: 10 minutes for the taxpayer, 10 minutes for the Department, 5 minutes for the taxpayer's rebuttal, and 10 minutes for Members' questions.

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Deborah Pellegrini, 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.

"CF" Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.

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BOARD MEETING* (convenes at 9:00 a.m.)

ORAL HEARINGS

C. SPECIAL TAXES APPEAL HEARINGS

- C1 Serosh Alex Andranian and Irmard M. Andranian, 136670
For Petitioner: Stephan H. Andranian, Attorney
For Department: Judy Nelson, Tax Counsel
- C2 Petros and Kay Karadjian, 118870, 118871
Mutari Investment Trust, 118868, 128614
For Petitioner: Haig Keledjian, Attorney
For Department: Judy Nelson, Tax Counsel
- C3 Bonami, Inc. and Peter Karadjian and Kay Karadjian, 132656
For Petitioner: Haig Keledjian, Attorney
For Department: Judy Nelson, Tax Counsel
- C4 Sung Ho Shin, 138555
For Petitioner: Sung Ho Shin, Taxpayer
Troy S. An, Attorney
For Department: Judy Nelson, Tax Counsel

D. SALES AND USE TAX APPEALS HEARINGS

- D1 Charles Lewis and Lucille Lewis, 202683
For Petitioner: Charles Lewis, Taxpayer
For Department: Sharon Jarvis, Tax Counsel
- D2 Andy Atighi, 206159
For Claimant: Andy Atighi, Claimant
David Borkenvvad, Attorney
For Department: Jeffrey Graybill, Tax Counsel
- D3 Lee-John Sobering, 89002235300
For Petitioner: Jaak Olesk, Attorney
For Department: Randy Ferris, Tax Counsel
- D4 Shumard Enterprises, Inc., 204056
Jerry L. Shumard, 204055
For Petitioner: George Simpson, CPA
For Department: Kevin Hanks, Hearing Representative
- D5 Raymond Lew, 155675
For Claimant: Raymond Lew, Claimant
For Department: Kevin Hanks, Hearing Representative
- D6 Melanie C. Greer, 157817
For Petitioner: Melanie Greer, Taxpayer
For Department: Sharon Jarvis, Tax Counsel
- D7 Hermine Hayek, 169949, 190539
For Petitioner: Alan Forester, Attorney
For Department: Kevin Hanks, Hearing Representative
- D8 Bosch Auto Center, Inc., 150660
For Petitioner: Juan Guzman, CPA
Ruben Perez, Representative
For Department: Kevin Hanks, Hearing Representative
- D9 ABC NJ, Inc., 150661
For Petitioner: Juan Guzman, CPA
Ruben Perez, Representative
For Department: Kevin Hanks, Hearing Representative
- ~~D10 Stanley Gene Lorentzen, 89000966070, 89000966080
For Petitioner: Stanley Lorentzen, Taxpayer
For Department: Jeffrey Graybill, Tax Counsel~~

- D11 Meza Family Enterprises, Inc., 198668
Meza Body Shop Supplies, Inc., 198715
For Petitioner: Jonathan Dunn, CPA
Joe Meza, Taxpayer
For Department: Sandy McCaleb, Hearing Representative
- ~~D12 Dennis Bruno, 15042
For Petitioner: Patrick Leone, CPA
For Department: Jeffrey Graybill, Tax Counsel~~
- D13 Frank B. Winkfield, 170369
For Petitioner: Frank B. Winkfield, Jr., Taxpayer
George Padilla, Accountant
For Department: Sandy McCaleb, Hearing Representative
- ~~D14 Marco A. Sanchez, 89000214800
For Petitioner: Patrick Leone, CPA
For Department: Kevin Hanks, Hearing Representative~~
- D15 Charity Auction Services, LLC, 218316
For Petitioner: William P. Warden, Attorney
Karla Steele, Representative
For Department: Sharon Jarvis, Tax Counsel
- D16 Leon Massoth and Itzhak Daboush, 186474
For Petitioner: Leon Massoth, Taxpayer
John C. LeVine, Enrolled Agent
For Department: Kevin Hanks, Hearing Representative
- D17 PC Technologies, Inc., 158416
For Petitioner: Cruz Saavedra, Attorney
Robert Anderberg, CPA, Witness
Barry I. Horowitz, CPA, Witness
For Department: Sharon Jarvis, Tax Counsel
- D18 Steve Gonzalez Alfaro, 198278
For Petitioner: Steve Gonzalez Alfaro, Taxpayer
For Department: Randy Ferris, Tax Counsel
- D19 American Standard Auctioneers, Liquidators, Appraisers, LLC, 145706
For Petitioner: Harold Kudler, CPA
David Handelman, Taxpayer
For Department: Sandy McCaleb, Hearing Representative
- D20 Francisco J. Zeta, 184862
For Petitioner: Francisco Zeta, Taxpayer
For Department: Sharon Jarvis, Tax Counsel

D21 Akiva Sherman, 187472
For Petitioner: Dr. Akiva K. Sherman, Taxpayer
For Department: Randy Ferris, Tax Counsel

ADJOURN

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