



STATE BOARD OF EQUALIZATION
450 N STREET, SACRAMENTO, CALIFORNIA, 95814
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CAROLE MIGDEN
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

TIMOTHY W. BOYER
Interim Executive Director

STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
MARCH 9-10, 2004
NOTICE AND AGENDA

Tuesday, March 9, 2004

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

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

❖ TAX PROGRAM NONAPPEARANCE MATTERS – CONSENT

A. Legal Appeals MattersMr. Levine

- Hearing Notices Sent – No Response
1. Bordiers Nursery, Inc., 196316
2. Ashot Manukian and Martin Pogosian, 118317
3. Architectural Products Fabricators, Inc., 53522
Hearing Notice Sent – Appearance Waived
4. Ciga Premium, LLC, 187101

B. Franchise and Income Tax Matters Ms. Stanislaus

- Decisions
1. James O. and Debra A. Beasley, 218720
2. Ben-Amun Company, Inc., 174684
3. Daniel C. and Maureen T. Carson, 212913
4. Roseann Garcia, 223810
5. Brian Holland, 192641
6. Wensen Liu, 235611
7. Tu' Shuna Holmes (Marrujo), 236716
8. Derwood Miller, 157420
9. Patrick Murray, 209064
10. Michelle Oborny, 235530
11. O. Jeffrey Owen, 202127
12. Blaine Perrella, 202125
13. Quick & Reilly, Inc., 202953
14. Kenneth Stockman, 219864
15. David W. Sullivan, 220091

- Petitions for Rehearing
 16. David A. Allen, 183720
 17. Robert C. Kopple, 139383
 18. Anthony Malfatti, 171092
 19. Ruth Scherfenberg, 186944
 20. Allen Jerome and Toby Shafran, 142929

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

- Decisions
 1. Raymond Cato, 217193
 2. Sue Chei, 218201
 3. Marvin Ducksworth, 195767
 4. Arnulfo Guzman, 221075
 5. Jian Hua Liao, 221057
 6. Doris M. Maddas, 239343
 7. Antoinette Martin, 239344
 8. Trayvion T. McDonald, 239174
 9. Steve McGee, 218242
 10. Izrail Nemenov, 238799
 11. Trieu Ngoc Nguyen, 239349
 12. Irena Oleneva, 240565
 13. Darlene M. Pegram Estrada, 238816
 14. Frank Yates, 221568

D. Sales and Use Taxes Matters Mr. Hirsig

- Redetermination
 1. CPFilms, Inc., 207932
- Denial of Claim for Refund
 2. F5 Networks, Inc., 208850

E. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds Mr. Hirsig

- Credit and Cancellation
 1. Arnet Optic Illusions, 152296
- Refunds
 2. Capital Institutional Service Company, Inc., 250584
 3. Hershey Chocolate & Confectionery Corporation, 240392

❖ **ADMINISTRATIVE SESSION**

F. Approval of 2004-05 Finance Letter to be Sent to the Director of Finance Mr. Boyer

1. Proposal to restore funding for personal services budget reductions

❖ **ANNOUNCEMENT OF CLOSED SESSION Ms. Pellegrini**

G. Closed Session

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

❖ **SPECIAL TAXES APPEAL HEARINGS**

- La Paz C. Yun, 157732
For Petitioner: Linda M. Battram, Attorney
La Paz C. Yun, Taxpayer
For Department: M. Judith Nelson, Tax Counsel
- Gary R. Gibbs, 143214
For Petitioner: Gary Gibbs, Taxpayer
Nancy Gibbs, Taxpayer
For Department: M. Judith Nelson, Tax Counsel
- ~~Fibernet, Inc., 87388~~
~~For Petitioner:~~ Douglas Denoff, Taxpayer
~~For Department:~~ M. Judith Nelson, Tax Counsel

❖ **SALES AND USE TAX APPEALS HEARINGS**

- ~~Andy Atighi, 206159~~
~~For Claimant:~~ Andy Atighi, Claimant
David Berkenvrad, Attorney
Michael Henschel, Witness
Soraya Amin, Witness
~~For Department:~~ Kevin Hanks, Hearing Representative
- ~~Pantera Software, Inc., 48090~~
~~For Petitioner:~~ Michael H. Balawender, Taxpayer
~~For Department:~~ Chris Schutz, Tax Counsel
- Sirarpi Kechedzian, 113001
For Petitioner: Angel Y. Dayan, Enrolled Agent
Gevorg Kechedzian, Taxpayer
Nora Arabyan, Representative
For Department: John Abbott, Tax Counsel
- Lee Anthony Brown and Janis I. Brown, 169040
For Petitioner: Lee Brown, Taxpayer
For Department: Robert D. Tucker, Tax Counsel
- Mark Colin Brown, 156578
For Petitioner: Richard Hebert, Accountant
Mark Brown, Taxpayer
For Department: Randy Ferris, Tax Counsel

- ~~Donald Joseph Sap and Crawford James Brown, 134595~~
~~For Petitioner: Daniel A. Higson, Attorney for~~
~~Crawford Brown~~
~~Crawford James Brown, Taxpayer~~
~~For Department: John Abbott, Tax Counsel~~

- Premier Motorsport, Inc., 191540
 For Petitioner: David Freed, Taxpayer
 Ronald S. Litvak, CPA
 Deanna Lohse, Accountant
 For Department: Robert D. Tucker, Tax Counsel

- Temecula Valley RV Services, Inc., 183008
 Temecula Valley RV, LLC, 184489
 For Petitioner: Patrick Leone, CPA for
 Temecula Valley RV Services, Inc.
 Linus Amari kwa, Accountant for
 Temecula Valley RV, LLC
 Jim Weilert, Taxpayer for
 Temecula Valley RV, LLC
 For Department: Jeffrey H. Graybill, Tax Counsel

- The Foundation Center, 142831, 186480
 For Petitioner: Patrick Leone, CPA
 For Department: Randy Ferris, Tax Counsel

- Yehudah Zoldan, 173615
 For Petitioner: Steve S. Liss, CPA
 For Department: Jeffrey H. Graybill, Tax Counsel

- ~~Akira Sonomura, 171771~~
~~For Petitioner: Akira Sonomura, Taxpayer~~
~~Gary Shoffner, Attorney~~
~~For Department: Chris Schutz, Tax Counsel~~

- Celebrate Freedom Outreach, Inc., 194097
 For Petitioner: Robert Roll, Taxpayer
 For Department: Robert D. Tucker, Tax Counsel

- Alfieri A. and Maria V. Gigliotti, 112112
 For Petitioner: Tony Brandlin, CPA
 For Department: Kevin Hanks, Hearing Representative

- ~~American Standard Auctioneers, Liquidators, Appraisers, LLC, 145706~~
~~For Petitioner: Harold Kudler, CPA~~
~~Dave Handelman, Taxpayer~~
~~For Department: Sandy McCaleb, Hearing Representative~~

- Russell E. Belttary and Harold Edward Belttary, 191539, 184597
For Petitioner: Russell Belttary, Taxpayer
Harold Belttary, Taxpayer
George Wedanarachchi, Representative
For Department: John Abbott, Tax Counsel
- ~~Consolidated Electrical Distributors, Inc., 16997, 197544~~
~~For Petitioner: Janet Pass, Attorney~~
~~Joseph Vinatieri, Attorney~~
~~David C. Verbeck, Taxpayer~~
For Department: ~~Randy Ferris, Tax Counsel~~
- Bill Badi I. Gammoh and Bassam D. Moussa, 156131, 194155
Bill Badi I. Gammoh, 156130
For Claimant: Dean Alkalla, CPA
For Department: Kevin Hanks, Hearing Representative
- Frank B. Winkfield, 170369
For Petitioner: George Padilla, Representative
Frank Winkfield, Taxpayer
For Department: Sandy McCaleb, Hearing Representative
- L.S.M.G. Corporation, 142128
For Petitioner: Lynton Adams, Taxpayer
Sherry Smith, Enrolled Agent
For Department: Kevin Hanks, Hearing Representative
- Gordana Samardzic, 195296
For Petitioner: Chester Swart, Attorney
For Department: Kevin Hanks, Hearing Representative
- John R. McCrea and Gentry McCrea, 172992
For Petitioner: John R. McCrea, Taxpayer
Gentry McCrea, Taxpayer
For Department: Sandy McCaleb, Hearing Representative
- Classic Camaro, Inc., 142837
For Petitioner: Keith Schulte, Accountant
For Department: Kevin Hanks, Hearing Representative
- Wellness Lifestyles, Inc. (dba American Longevity), 194820
For Petitioner: Steven W. Haskin, Attorney
Margaret A. Pitchkolan, Attorney
Cyrus E. Seradj, Attorney
For Department: Randy Ferris, Tax Counsel

- Best American Services, Inc., 161058
For Petitioner: Hamid Shoushtari, Taxpayer
For Department: Chris Schutz, Tax Counsel

Adjourn
Board Proceedings Division

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.

If you wish to receive this Notice and Agenda electronically, you can subscribe at 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. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

Deborah Pellegrini, Chief
Board Proceedings Division

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MARCH 9-10, 2004
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Wednesday, March 10, 2004

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

❖ HOMEOWNERS AND RENTER ASSISTANCE CLAIMS HEARINGS

- ~~Lorraine M. Leighton, 221263~~
For Claimant: ~~Lorraine M. Leighton, Claimant~~
For Franchise Tax Board ~~Suzanne Small, Tax Counsel~~
- Charlotte M. Bell, 198291
For Claimant: Charlotte M. Bell, Claimant
For Franchise Tax Board Suzanne Small, Tax Counsel
- Michael E. Mitchell, 213096
For Claimant: Michael E. Mitchell, Claimant
For Franchise Tax Board Suzanne Small, Tax Counsel

❖ CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS

- Shintaro Kurita, 199175
For Claimant: Shintaro Kurita, Claimant
For Franchise Tax Board Craig Scott, Tax Counsel
- Solito A. Barana, 203375
For Appellant: Solito A. Barana, Taxpayer
For Franchise Tax Board Craig Scott, Tax Counsel
- Joe Fraga, 218635
For Appellant: Palma Majia, Enrolled Agent
Joe Fraga, Taxpayer
For Franchise Tax Board Diane Ewing, Tax Counsel

- Dale McRaven, 166385
For Appellant: Steve Mather, Attorney
Marvin Dusty Snyder, Accountant
For Franchise Tax Board Mark McEvilly, Tax Counsel
- ~~Colleen A. Owen, 215639~~
For Appellant: ~~Arnold H. Wuhrman, Attorney~~
~~Colleen A. Owen, Taxpayer~~
For Franchise Tax Board ~~Mark McEvilly, Tax Counsel~~
- Lance Crain, 194035
For Appellant: Peyman Mottahedeh, Representative
Lance Crain, Taxpayer
For Franchise Tax Board Suzanne Small, Tax Counsel
- Earl Dwaine Finley, 207678
For Claimant: Earl Dwaine Finley, Claimant
For Franchise Tax Board Jozel Brunnett, Tax Counsel
- ~~John R. Bova, 212925~~
For Appellant: ~~John R. Bova, Taxpayer~~
For Franchise Tax Board ~~Diane Ewing, Tax Counsel~~
- Judith A. Marshall, 182110
For Claimant: Judith A. Marshall, Claimant
For Franchise Tax Board Suzanne Small, Tax Counsel
- ~~Commercial Sand Blast Company, 203377~~
For Claimant: ~~Laurence Miller, CPA~~
For Franchise Tax Board ~~Michael Smalley, Tax Counsel~~
- Leonard M. and Merri Jean Ross, 203280
For Claimant: Perry Oretzky, CPA
Leonard M. Ross, Claimant
For Franchise Tax Board Jeanne Sibert, Tax Counsel
- Obed Alan Miranda and Aida R. Lacara, 218786
For Appellant: Obed Alan Miranda, Taxpayer
For Franchise Tax Board Craig Scott, Tax Counsel
- Estate of Hubert J. Idleman (Deceased) and Joann Idleman, 153581, 209932
For Appellant: Warren Nemiroff, Attorney
Tom Dial, CPA
For Franchise Tax Board David Gemmingen, Tax Counsel
- William Charles Rader, 216573
For Appellant: Elliott H. Kajan, Attorney
For Franchise Tax Board Shane Hofeling, Tax Counsel

- Rayburn Willard Fladeboe, 182605
For Appellant: Ronald K. Van Wert, Attorney
Ronald Seko, CPA
Rayburn Willard Fladeboe, Taxpayer
For Franchise Tax Board Ann Hoover-Hodges, Tax Counsel
- Donald A. and Mary H. Norberg, 164082
For Claimant: Michael Shaw, CPA
Donald A. Norberg, Claimant
For Franchise Tax Board Ann Hoover-Hodges, Tax Counsel
- Paul E. Ballmer, 192188
For Appellant: Paul E. Ballmer, Taxpayer
For Franchise Tax Board Mark McEvilly, Tax Counsel
- Kathleen A. Little, 205956
For Appellant: Stan Antlocer, Representative
Kathleen A. Little, Taxpayer
For Franchise Tax Board Jozel Brunett, Tax Counsel
- ~~Jeffrey Balkin, 145089~~
~~For Appellant: Jeffrey Balkin, Taxpayer~~
~~For Franchise Tax Board Mark McEvilly, Tax Counsel~~

Adjourn
Board Proceedings Division

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