Tuesday, September 21, 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.)

B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS

B1 Victor C. Bortka, 192236
For Party One: Victor C. Bortka, Taxpayer
Myra Brown, Witness
Peggy C. Lesnick, 266462
For Party Two: Appearance Waived
For Franchise Tax Board: Mark McEvilly, Tax Counsel

B2 Dale R. Peterson, 172243
For Party One: Dale R. Peterson, Taxpayer
Mary L. O'Brien, CPA
Judith Peterson, 266995
For Party Two: Judith Peterson, Representative
For Franchise Tax Board: Kathleen Cooke, Tax Counsel

B3 Gerald W. and Kathleen Chamales, 213440
For Appellant: Eric Alden, Representative
For Franchise Tax Board: Jeanne Sibert, Tax Counsel

B4 Hal A. and Lesley Sandler, 251044
For Claimant: Martin Rosenthal, CPA
For Franchise Tax Board: Cody Cinnamon, Tax Counsel

B5 David and Judith A. Epstein, 249990
For Appellant: John F. Warda, Jr., CPA
For Franchise Tax Board: Renel Sapiandante, Tax Counsel
B6 Eric and Bitten Hilton, 250180
For Appellant: Richard K. Semeta, Attorney
For Franchise Tax Board: Jeanne Sibert, Tax Counsel

B7 John R. Bova, 212925
For Appellant: John R. Bova, Taxpayer
For Franchise Tax Board: Diane Ewing, Tax Counsel

B8 Brenda Dickson-Weinberg, 238527
For Appellant: Daniel M. Caughey, Representative
For Franchise Tax Board: Jozel Brunett, Tax Counsel

B9 Seymour I. Neuman, 252228
For Appellant: Seymour I. Neuman, Taxpayer
For Franchise Tax Board: Jeanne Sibert, Tax Counsel

B10 Brian H. Pye, 253539
For Claimant: Brian Pye, Taxpayer
For Franchise Tax Board: Suzanne Small, Tax Counsel

B11 Paul N. and Ava M. Paquette, 221938
For Appellant: Paul N. Paquette, Taxpayer
Ava M. Paquette, Taxpayer
For Franchise Tax Board: Jozel Brunett, Tax Counsel

B12 German C. Garcia, 255773
For Appellant: German Garcia, Taxpayer
Maria Christina Garcia, Witness
For Franchise Tax Board: Kathleen Cooke, Tax Counsel

B13 Paul E. and Linda Brooke Vogelgesang, 251062
For Appellant: Paul E. Vogelgesang, Taxpayer
For Franchise Tax Board: Diane Ewing, Tax Counsel

B14 Sunny Benson, 259095
For Appellant: Sunny Benson, Taxpayer
Nwaeze Nwachuku, Representative
For Franchise Tax Board: Diane Ewing, Tax Counsel

B15 Marvin and Joan Klotz, 235904
For Claimant: Marvin Klotz, Taxpayer
Gina Rodriguez, Enrolled Agent
For Franchise Tax Board: David Gemmigen, Tax Counsel

B16 Colin G. Campbell, 224478
For Appellant: Colin G. Campbell, Taxpayer
For Franchise Tax Board: Jozel Brunett, Tax Counsel
D. SALES AND USE TAX APPEALS HEARINGS

D1a IMC Chemicals, Inc., 196281
D1b Oak Power Corporation, Ltd., Ptn., 196280
D1c CD Poso I, Inc., Ltd., Ptn., 196283
D1d CD Jasmin I, Inc., Ltd., Ptn., 196284
D1e Ace Cogeneration Company, LP, 196282
   For Claimant: Mark L. Mann, Attorney
   Dan Tobias, Accountant
   For Department: Sharon Jarvis, Tax Counsel

D2a D & G Marine, Inc., 82414, 207531, 90009
D2b Doug Bombard Enterprises, Inc., 240445
   For Petitioner: Richard Carlson, Representative
   Greg Bombard, Taxpayer
   For Department: Randy Ferris, Tax Counsel

D3 Creative Resource Associates, Inc., 216179
   For Petitioner: Michael Lindenlaub, Taxpayer
   For Department: Chris Schutz, Tax Counsel

D4 Doctor's Signature Sales/Marketing International, 188163
   For Petitioner: James Levinson, Representative
   Iain Bratt, Taxpayer
   For Department: Randy Ferris, Tax Counsel

D5 David Elias Pardo, 172990
   For Petitioner: David E. Pardo, Taxpayer
   For Department: Kevin Hanks, Hearing Representative

D6 Qantas Airways, Ltd., 109811
   For Claimant: Debra Borman, Taxpayer
   Rick H. Izumi, Representative
   Chie Kruszewski, Representative
   For Department: Trecia Nienow, Tax Counsel

D7 Jue Wang and Qing Xu, 215144
   For Petitioner: Maxwell E. Lin, Attorney
   Tim Chen, CPA
   Jue Wang, Taxpayer
   For Department: Kevin Hanks, Hearing Representative

D8 David M. Golumbic, 216561
   For Petitioner: David Golumbic, Taxpayer
   For Department: Jeffrey Graybill, Tax Counsel
D9  Kenneth Paull Smith and Diana L. Smith, 207936
   For Petitioner: Kenneth Paull Smith, Taxpayer
   Diana Smith, Taxpayer
   For Department: Trecia Nienow, Tax Counsel

C.  SPECIAL TAXES APPEAL HEARINGS

C1  Raul Velez Casian, 93198
    For Petitioner: Raul Casian, Taxpayer
    Braulio Villalobos, Witness
    For Department: M. Judith Nelson, Tax Counsel

C2  Fibernet, Inc., 87388
    For Petitioner: Douglas Denoff, Taxpayer
    G. Gordon Whitehead, CPA
    For Department: M. Judith Nelson, Tax Counsel

A.  HOMEOWNER AND RENTER PROPERTY TAX ASSISTANCE HEARINGS

A1  Robby Fulton, 240101
    For Claimant: Robby Fulton, Claimant
    For Franchise Tax Board: Suzanne Small, Tax Counsel

A2  Elaine M. Nichols, 245442
    For Claimant: Judith Holtz, Representative
    For Franchise Tax Board: Suzanne Small, Tax Counsel

A3  Samantha Jones, 251148
    For Claimant: Jennifer Austin, Representative
    For Franchise Tax Board: Suzanne Small, Tax Counsel

G.  TAX PROGRAM NON-APPEARANCE MATTERS – CONSENT

G1  Legal Appeals Matters ................................. Mr. Levine
    ➢ Petition for Rehearing
      1. Jerames Industries, Inc., 112004
    ➢ Hearing Notice Sent – No Response
      2. Federal Motors Corporation, 193242
      3. Alpert Auto Wholesale, Inc, 143310
      4. Joe Singh Sandhu, 169564, 186293
      5. Joaquin E. Hernandez, 217942
    ➢ Petition for Release of Seized Property
      6. Mila Chin, Il Pom Chin, and Sunny Chin, 268845
G2  Franchise and Income Tax Matters.................................................. Mr. Shaltes
  ➢ Decisions
    1.  John A. Bettencourt, 251034
    2.  Edith Gentry, 246309
    3.  Jesus Jose Guerrero, Jr., 243500
    4.  Truc T. Nguyen, 252222
    5.  Phillip R. and Patricia L. Roy, 239537
    6.  James J. and Kazue O. Short, 239540
    7.  Ian G. and Madeleine Walker, 246158
    8.  Rosemarie Williams, 217726
    9.  Thomas E. Wojcicki, 252125
  ➢ Petition for Rehearing
    10. Atsushi Fujii, 215896

G3  Homeowner and Renter Property Tax Assistance Matters.............. Mr. Shaltes
  ➢ Decisions
    1.  Steve A. Calhoun, 250049
    2.  Terry D. Campbell, 253813
    3.  Jian Chen, 253853
    4.  Cassidy Clore, 254007
    5.  Marat Dubinsky, 250413
    6.  Joe Dunham, 254018
    7.  Erika Easter, 258269
    8.  Wan Chun Fu, 253620
    9.  Paul Gerard, 251415
   10. Beverly J. Gross, 251427
   11. Janelle M. Jarvis, 244436
   12. Helen Kikes (Deceased), 251531
   13. Jong Yul Kim, 251571
   14. Taneisha L’aimont, 254055
   15. Frank Louie, 253616
   16. Sharon M. Parker, 255101
   17. Carolyn L. Reno, 258869
   18. Buddy Rogers, 258870
   19. Angela San Juan, 260795
   20. Kathleen M. Surbey, 257948
   21. Wai Ching Tse, 257972
   22. Hershel L. Williams, 260765
   23. Connie Wong, 242324

G4  Sales and Use Taxes Matters ........................................................... Mr. Young
  ➢ Redeterminations
    1.  York International Corporation, 246509
    2.  Cerner Corporation, 244297
    3.  Rapak, LLC, 217121
    4.  Tamglass Tempering Systems, Inc., 171569
    5.  Union Pacific Railroad Company, 160720
    6.  Chevys, Inc., 259817
Denials of Claims for Refund
7. Cardinal Health 110, Inc., 260537
8. Hewlett-Packard Financial Service, 267946
9. Ikea California, LLC, 242665

G5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds
Credit and Cancellation
1. DEVX.COM, Inc., 268840
Refunds
2. Automotive Racing Products, Inc., 234650
3. General Precision, Inc., 207133
4. Tenet Healthsystems Hospitals, Inc., 268618
5. Fireside Bank, 258909
6. Clevenger Ford, 219125
7. Varian Medical Systems, Inc., 268252
8. Birleffi Motors, Inc., 267915
9. Tyco Electronics Corporation, 238490
10. Dynix Corporation, 198585
11. Harmon/Becker Automotive Systems, 267719
12. Hewlett-Packard Financial Service, 267945
13. Flowserve US, Inc., 263742
15. Longs Drug Stores California, Inc., 251379
17. Ashley Furniture Industries, Inc., 253592
18. Time Finance Company, 190706
19. Newport Acceptance Corporation, 211630

G6 Special Taxes Matters
Redeterminations
1. Cenco Refining Company, 259349
2. Ultramar, Inc., 171576 – “CF”
Denial of Claim for Refund

G7 Special Taxes Matters – Credits, Cancellations, and Refunds
Credits and Cancellations
1. Cenco Refining Company, 239364
2. Cenco Refining Company, 264266
Refunds
3. Chevron U.S.A., Inc., 270641
5. Merastar Insurance Company, 261659 – “CF”
ADMINISTRATIVE SESSION

N. Consent Agenda .......................................................... Ms. Pellegrini
   N1 Approval of 2005 Board Workload Plan

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

Q. Closed Session
   Q1 Discussion and action on personnel matters (Govt. Code § 11126(a))

OPEN SESSION

ADJOURN

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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.

Agenda items occur sequentially. When circumstances warrant, the Chairwoman may
modify the order of items as they appear on the agenda. The hearing location is
accessible to the disabled. If you require special assistance, please contact Gary Evans
at (916) 445-4394, or e-mail Gary.Evans@boe.ca.gov, to make special arrangements.
STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
September 21-22, 2004
NOTICE AND AGENDA

Wednesday, September 22, 2004

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

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

D. SALES AND USE TAX APPEALS HEARINGS

D1 Glasstone, Inc., 190970
For Petitioner: Dwight Montgomery, Attorney
Mark J. Moscrop, Taxpayer
For Department: Kevin Hanks, Hearing Representative

D2 Marco A. Sanchez, 89000214800
For Petitioner: Patrick Leone, CPA
For Department: Jeffrey Graybill, Tax Counsel

D3 Dennis Bruno, 15042
For Petitioner: Patrick Leone, CPA
For Department: Jeffrey Graybill, Tax Counsel

D4 Victor A. Serrao, 207674, 208348
For Claimant: Victor A. Serrao, Taxpayer
Gina Serrao, Witness
Vito Serrao, Witness
For Department: Sharon Jarvis, Tax Counsel

D5 Kampee Mongkolsiri, 213313
For Petitioner: Kampee Mongkolsiri, Taxpayer
Pakavabee Mongkolsiri, Witness
For Department: Sandy McCaleb, Hearing Representative
D6  Carpeteria Markarian Company, Inc., 197090  
   For Petitioner:  David P. Segal, CPA  
   For Department:  Chris Schutz, Tax Counsel

D7  Demboyz, Inc., 182958  
   For Petitioner:  Bruce Legawiec, Representative  
   For Department:  Chris Schutz, Tax Counsel

D8  Pictured Illusions, Inc., 154372  
   For Petitioner:  Patrick Leone, CPA  
   John Penir, Taxpayer  
   Kenneth Creal, CPA  
   For Department:  Chris Schutz, Tax Counsel

D9  Steven Wiener, 174101  
   For Petitioner:  John W. Sunnen, Attorney  
   For Department:  Kevin Hanks, Hearing Representative

D10a Meza Family Enterprises, Inc., 198668  
D10b Meza Body Shop Supplies, Inc., 198715  
   For Petitioner:  Jose R. Meza, Taxpayer  
   Jose L. Manzano, Representative  
   For Department:  Kevin Hanks, Hearing Representative

D11 Robert Allen Davis and Richard Charles Leavenworth, 158409  
   For Petitioner:  Robert Allen Davis, Taxpayer  
   For Department:  Jeffrey Graybill, Tax Counsel

D12 Mold Machine Company, Inc., 182123  
   For Petitioner:  Warren Nemiroff, Attorney  
   For Department:  Randy Ferris, Tax Counsel

D13 Philip Werbin and Leonard Werbin, 186789  
   For Petitioner:  Ira Frankel, Accountant  
   Philip Werbin, Taxpayer  
   For Department:  Kevin Hanks, Hearing Representative

D14 Luis Eduardo Gil, 163980  
   For Petitioner:  Luis Eduardo Gil, Taxpayer  
   Joaquin A. Chacon, Accountant  
   For Department:  Sandy McCaleb, Hearing Representative

D15 Ibrahim Oudeh, 209552  
   For Petitioner:  Ronald Drake, Bookkeeper  
   For Department:  Kevin Hanks, Hearing Representative
D16  Denise Alina Salazar and Rich Manuel Salazar, 185787
For Petitioner:  Denise Alina Salazar, Taxpayer
For Department:  Sharon Jarvis, Tax Counsel

D17  Crossroads Truck Dismantlers, Inc., 193778
For Petitioner:  Ronald Drake, Bookkeeper
                Greg Campbell, Taxpayer
For Department:  Randy Ferris, Tax Counsel

D18  Barry P. Beauchamp, 205825
For Petitioner:  Beth N. Ochoa, Attorney
                Tom Weir, CPA
                Bary Beauchamp, Taxpayer
For Department:  Chris Schutz, Tax Counsel

D19  B. G. Saddle Rock, Corporation, 142133
For Petitioner:  Elaine Lerma, Representative
For Department:  Sandy McCaleb, Hearing Representative

D20  Bernard Francis Kolanowski, 211996
For Claimant:   Bernard F. Kolanowski, Claimant
For Department:  Sharon Jarvis, Tax Counsel

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.

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Deborah Pellegrini, Chief
Board Proceedings Division

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