



**STATE BOARD OF EQUALIZATION**

450 N STREET, SACRAMENTO, CALIFORNIA, 95814  
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916-322-2270 • FAX 916-324-3984  
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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  
SEPTEMBER 20-21, 2005  
NOTICE AND AGENDA**

**Tuesday, September 20, 2005**

Agenda items occur sequentially. When circumstances warrant, the Board's Chair, Mr. Chiang, may modify the order of the items on the agenda.

**BOARD MEETING\* (convenes at 9:30 a.m.)**

**ORAL HEARINGS**

**A. HOMEOWNER AND RENTER PROPERTY TAX ASSISTANCE HEARING**  
*(Contribution Disclosure forms required pursuant to Govt. Code § 15626)*

A1 Joseph R. Mayzel, 295829  
For Claimant: Joseph R. Mayzel, Claimant  
For Franchise Tax Board: Rachel Abston, Hearing Representative

**B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS**  
*(Contribution Disclosure forms required pursuant to Govt. Code § 15626)*

B1 Michelle Feldt, 296746  
For Appellant: Michelle Feldt, Taxpayer  
For Franchise Tax Board: George Damon, Hearing Representative

B2 Joseph L. and Kathyanne Hale, 289903  
For Appellant: Jack Rarick, Enrolled Agent  
For Franchise Tax Board: Diane Ewing, Tax Counsel

B3 Alorica, Inc., 224473  
For Claimant: Eric M. Anderson, Accountant  
Mark Andrus, CPA  
Jack Pollock, Taxpayer  
For Franchise Tax Board: Michael Smally, Tax Counsel

- B4 Thomas F. and Judith J. Carter, 258811  
For Appellant: Kirk H. Riley, Attorney  
For Franchise Tax Board: Michael Smally, Tax Counsel
- B5 Tony Lucich, 235783  
For Claimant: F. A. Lucich, Taxpayer  
For Franchise Tax Board: Jozel Brunett, Tax Counsel
- B6a Stanley W. Gribble, 283008  
B6b SWG Management Company, 282437  
For Appellant: Michael Jennings, CPA  
M. Edward Mishow, Attorney  
Stanley Gribble, Taxpayer  
For Franchise Tax Board: Ron Babcock, Tax Counsel  
LouAnn Foltyn, Accountant
- B7a Billy Wayne and Gayle H. Blanks, 268581  
B7b BG Star Productions, Inc., 268579  
For Appellant: Charles H. Rosenblatt, CPA  
Yunna Barats, CPA  
Michael Crum, Financial Advisor  
For Franchise Tax Board: Renel Sapiandante, Tax Counsel
- B8 Playmates Toys, Inc., 261810  
For Appellant: Ellis G. Wasson, Attorney  
Craig Stein, Attorney  
For Franchise Tax Board: Melissa Wulff, Tax Counsel

**BOARD MEETING\* (convenes at 1:00 p.m.)****ORAL HEARINGS****B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS**

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

- B9 Nancy Posner, 287773  
For Appellant: Steven S. Glick, Attorney  
For Franchise Tax Board: Kathleen Cooke, Tax Counsel
- B10 Avalon Sunset, A California Corporation, 283190  
For Appellant: David Chatfield, Attorney  
James Walters, CPA  
Stephen Gaggero, Representative  
For Franchise Tax Board: Renel Sapiandante, Tax Counsel

- B11a Byron Reynolds, 267548  
 B11b Byron Reynolds, 267947  
     For Appellant: Peymon Mottahedeh, Representative  
                     Adishian Brooks, Representative  
     For Franchise Tax Board: Andrew O'Boyle, Hearing Representative
- B12 Vincent Castell, 263180, 269716  
     For Appellant: Peymon Mottahedeh, Representative  
                     Adishian Brooks, Representative  
     For Franchise Tax Board: Andrew O'Boyle, Hearing Representative
- B13 Christina Hanzel, 281922  
     For Appellant: Peymon Mottahedeh, Representative  
                     Adishian Brooks, Representative  
     For Franchise Tax Board: Suzanne Small, Tax Counsel
- B14 Elisabeth A. Bossingham, 269712  
     For Appellant: Peymon Mottahedeh, Representative  
                     Adishian Brooks, Representative  
     For Franchise Tax Board: Christine Roloff, Tax Counsel
- B15 Elizabeth R. Magness, 268509  
     For Appellant: Peymon Mottahedeh, Representative  
                     Adishian Brooks, Representative  
     For Franchise Tax Board: Andrew O'Boyle, Hearing Representative

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

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

- G1 Legal Appeals Matters ..... Mr. Smith**
- Hearing Notice Sent – No Response
    1. Cal-Cart Concrete, Inc., 221742 (AR)
    2. Kretek International, Inc., 253847 (ET)
    3. Arif Noorali Moledina and Rubina Arif Moledina, 246504 (AS)
    4. Line One Laboratories, Inc. (USA), 253124 (AC)
  - Hearing Request Withdrawn
    5. Fouad Said Ismail and Nader A. Barakat, 52089, 240624 (ET)
  - Petitions for Release of Seized Property
    6. Sanjay Jariwala, 313754 (EH)
    7. Parviz Mouzooni, 316505 (KH)
    8. Ahmed Ali Ubadi, 312814 (ARH)
    9. Kim Phuong Thi Nguyen, 312813 (AA)
    10. Andy Narender Chhikara, 312808 (KHO)

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

- Decisions
  1. Philip and Lorraine Battaglia, 220023
  2. Richard R. and Mari J. Cower, 294394
  3. Charlene Grant, 301577
  4. Todd and Deborah Kopit, 266931
  5. Maytag Corporation, 265542
  6. James W. McCain, 270549
  7. Raymond and Maria Y. Mendoza, 282256
  8. Calvin Thomas Morton, 290258
  9. Jeffery Patterson, 288690
  10. Louise Renfro, 289778
  11. Christina Stallard, 287312
  12. Hannah Dawn Swift, 304424
  13. Kim C. and Leticia Wong, 288715
  14. Barry D. Zinner, 287123
- Petitions for Rehearing
  15. Ken M. Aronovsky, 266622
  16. Jane Marchiorlatti, 213237
  17. Paul and Kathleen Sarkaria, 266328

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

- Decisions
  1. Richard An, 296164
  2. Tazma Anaya, 299975
  3. Cynthia Jean Brewer, 299944
  4. Marine Brown (Deceased), 296183
  5. Betty A. Bustamante, 300011
  6. Sylvia I. Cole, 300032
  7. Sylvia T. Cordier, 296062
  8. Margaret Gardner, 293047
  9. Erika R. Grady, 293054
  10. Desheng Huang, 298111
  11. Tanya Kilgore, 293062
  12. Ella Linebager, 300348
  13. Darryl B. Matthews, 301710
  14. Abram Okopnik, et al., 282759
  - Musya Avrutis, et al., 305333
  - Michael Erlich, et al., 305334
  15. Maria F. Oliveira, 308370
  16. A. J. Sanger, 295176
  17. Stephanie Spence, 300858
  18. Frederick J. Susewitz, 288619
  19. Van V. Tran, 295104
  20. Sammie N. Williams, 284205

**G4 Sales and Use Taxes Matters .....Mr. Young**

- Redeterminations
  1. Viking Pumps of Southern California, Inc., 244376 (EA)
  2. Sensormatic Electronics Corporation, 288760 (OHC)
  3. Ericsson Radio Systems, Inc., 241427 (OHC)
  4. Market America, Inc., 249338 (OHB)
  5. Westates Carbon-Arizona, Inc., 251931 (OHB)
  6. Access Used Equipment Corporation, 288361 (FHB)
  7. Westell, Inc., 244742 (OHA)
  8. Pacesetter, Inc., 287287 (AC)
- Relief of Penalty
  9. American Transit Mix Company, Inc., 315690 (KH)
  10. Sidel (Canada), Inc., 314862 (OHB)
- Denials of Claims for Refund
  11. The Okonite Company, Inc., 315424 (OHB)
  12. America Online, Inc., 288536 (OHB)

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

- Refunds
  1. City of Long Beach, 266401 (EAB)
  2. United California Bank, 313717 (AS)
  3. United California Bank, 133003 (AS)
  4. Bio-Rad Laboratories, 218353 (CH)
  5. Bank of the West, 310358 (CH)
  6. Foster Poultry Farms, 304306 (KH)
  7. Washington Mutual Bank FA, 313285 (OH)
  8. Cook Cabinets, Inc., 281761 (KH)
  9. T R W, Inc., 94210 (AS)
  10. The Okonite Company, Inc., 248919 (OHB)
  11. Alcoa Fujikura Ltd., 222087 (OHA)
  12. AIG Claim Services, 187211 (OHB)
  13. Donco Enterprises, Inc., 310916 (EH)
  14. Ping Incorporated, 168462 (OH)
  15. GATX Technology Services Corporation, 265229 (BH)
  16. Modesto A-1 Glass Company, Inc., 304494 (KH)
  17. General Motors Acceptance Corporation, 207313 (OH)
  18. Mission Financial Services Corporation, 281319 (EA)
  19. Kurita America, Inc., 263718 (OHC)
  20. Citibank (West), FSB, 249607 (OHC)
  21. GE Fanuc Embedded Systems, Inc., 269625 (OHC)
  22. Automotive Funding Group, Inc., 313286 (EA)

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

- Relief of Penalty
  1. Conocophillips Company, 315010 (MT)
  2. AT & T Communications of California, Inc., 268636 (ET)
- Redetermination
  3. Allied World Assurance Company (US), Inc., 266311 (ET) – “CF”

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

- Refunds
  1. Valero Refining Company, California, 286677 (MT)
  2. Thrifty Payless, Inc., 315715 (ET)
  3. Transamerica Occidental Life Insurance, 112404 (ET) – “CF”
  4. Transamerica Occidental Life Insurance, 112400 (ET) – “CF”
  5. Transamerica Life Insurance Annuity Company, 112397 (ET) – “CF”
  6. County of San Luis Obispo, 255443 (EF)
  7. Pacificare Life & Health Insurance Company, 259369 (ET) – “CF”

**G8 Property Tax Matters**

*THERE ARE NO ITEMS FOR THIS MATTER*

**G9 Cigarette License Fee Matters**

*THERE ARE NO ITEMS FOR THIS MATTER*

**H. TAX PROGRAM NONAPPEARANCE MATTERS – ADJUDICATORY**

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

**H1 Legal Appeals Matters**

*THERE ARE NO ITEMS FOR THIS MATTER*

**H2 Franchise and Income Tax Matters ..... Mr. Schreiter**

- Decision
  1. Len and Jasmine Forman, 222703

**H3 Homeowner and Renter Property Tax Assistance Matters**

*THERE ARE NO ITEMS FOR THIS MATTER*

**H4 Sales and Use Taxes Matters**

*THERE ARE NO ITEMS FOR THIS MATTER*

**H5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds**

*THERE ARE NO ITEMS FOR THIS MATTER*

**H6 Special Taxes Matters**

*THERE ARE NO ITEMS FOR THIS MATTER*



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.

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 Chair 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](mailto:Gary.Evans@boe.ca.gov), to make special arrangements.



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5901 Green Valley Circle, Room 207, Culver City  
SEPTEMBER 20-21, 2005  
NOTICE AND AGENDA**

**Wednesday, September 21, 2005**

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**BOARD MEETING\* (convenes at 9:30 a.m.)**

**ORAL HEARINGS**

**C. SALES AND USE TAX APPEALS HEARINGS**

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

- C1 Western Web Printing, Inc., 184337 (GH)  
For Petitioner: David Schwartz, Taxpayer  
Jesse Roth, Taxpayer  
For Department: Randy Ferris, Tax Counsel
- C2 S. J. Mobley, Inc., 244329 (ARH)  
For Petitioner: Shirley Mobley, Taxpayer  
For Department: Carla Caruso, Tax Counsel
- C3 Gordana Samardzic, 195296 (EAA)  
For Petitioner: Chester A. Swart, Attorney  
Andrei Leontieff, Manager  
For Department: Kevin Hanks, Hearing Representative
- C4 Western States Wholesale, Inc., 106374 (EH)  
For Petitioner: Randall Humphreys, Taxpayer  
For Department: Kevin Hanks, Hearing Representative
- C5 David Albert Monical, 249298 (EH)  
For Petitioner: Dave Monical, Taxpayer  
For Department: Carla Caruso, Tax Counsel

- C6 Rimoun A. Nunez, 157736 (EA)  
For Petitioner: Robert K. Barnes, Representative  
For Department: Kevin Hanks, Hearing Representative
- C7 Cindy Hyunjong Lee, 220455 (EA)  
For Petitioner: Yun Suh, Attorney  
Geoffrey D. Taylor, Attorney  
For Department: Randy Ferris, Tax Counsel
- C8 Farino Construction Services, Inc., 260216 (EAA)  
For Petitioner: Sal Giacinto, CPA  
Richard A. Farino, Taxpayer  
For Department: Randy Ferris, Tax Counsel
- C9 Autohaus West, LLC, 250370 (EAA)  
For Petitioner: Colin Cooper, CPA  
For Department: Kevin Hanks, Hearing Representative
- C10 Direct Holding Corporation, 239618 (EH)  
For Petitioner: Robert V. Klems, Jr., CPA  
For Department: John Waid, Tax Counsel
- C11 Bekker Carpet Finance Corporation, 219167 (AS)  
For Petitioner: Marc Jacobs, Representative  
For Department: Randy Ferris, Tax Counsel
- C12 Perfect PC Technologies, Inc., 258181 (EA)  
For Petitioner: Grant Chien, Attorney  
For Department: Kevin Hanks, Hearing Representative
- C13a RGO Imports, Inc., 119173 (EH)  
C13b Ralph and Carol Ossko, 135303 (EH)  
For Petitioner: Ralph Ossko, Taxpayer  
Wallace Luna II, Witness  
Steven Cote, Attorney  
For Department: Kevin Hanks, Hearing Representative
- C14a Abdi Petroleum, Inc., 146401, 206398 (EH)  
C14b Mohammad Abdizadeh, 149822, 206399 (EH)  
C14c Mohammad Abdizadeh and William G. Morschauser, 206397 (EH)  
For Petitioner: Min Stephen Cho, Attorney  
For Department: Kevin Hanks, Hearing Representative
- C15 AKH Company, Inc., 219583 (EA)  
For Petitioner: Vatche Cholbajian, Attorney  
Hratch Andonian, Taxpayer  
For Department: Kevin Hanks, Hearing Representative

C16 El Camino Resources, Ltd., 198720 (AC)  
For Petitioner: Suzanne Beaudelaire, Representative  
For Department: Kevin Hanks, Hearing Representative

**BOARD MEETING\* (convenes at 1:00 p.m.)**

**ORAL HEARINGS**

**C. SALES AND USE TAX APPEALS HEARINGS**

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

C17 Ronald W. and Janet K. Chrislip, 235478 (UT)  
For Petitioner: Ronald W. Chrislip, Taxpayer  
For Department: Carla Caruso, Tax Counsel

C18 Charles and Lucille Lewis, 202683 (UT)  
For Petitioner: Charles Lewis, Taxpayer  
For Department: Sharon Jarvis, Tax Counsel

C19 Qusro Masood Mohammad, 252953, 252955 (EA)  
For Petitioner: Qusro M. Mohammad, Taxpayer  
For Department: Kevin Hanks, Hearing Representative

C20 Nader Khaloghly and Hamid Reza Hamidi, 218348 (EAB)  
For Claimant: Mori Shariat, Enrolled Agent  
For Department: Randy Ferris, Tax Counsel

C21 Adam Nutrition, Inc., 223365 (EH)  
For Petitioner: Richard Blanton, Taxpayer  
Edward Mahoney, CPA  
For Department: Sharon Jarvis, Tax Counsel

C22 Team Post-Op, Inc., 235210, 249299 (EA)  
For Claimant: Patrick Leone, CPA  
For Department: John Waid, Tax Counsel

C23a Starwood Hotels/Resort Worldwide, Inc., 250678 (EHC)

C23b Starwood Hotels/Resort Worldwide, Inc., 250677 (FH)

C23c SLC Operating Limited Partnership, 250675 (EHC)

C23d SLC San Diego, LLC, 250468 (FH)

For Claimant: Manny Almeida, Representative  
Jeff Williams, CPA

For Department: Kevin Hanks, Hearing Representative

**D. SPECIAL TAXES APPEALS HEARINGS**

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

D1a Smiland Paint Company, 89000960020, -30, -40, -50, -60, -70 (MT)

D1b Fine Line Paint Corporation, 57775, 89000960220, -30 (MT)

For Petitioner: Christopher G. Foster, Representative

For Department: Carolee Johnstone, 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.

**ADJOURN**

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Deborah Pellegrini, Chief  
Board Proceedings Division

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