



STATE BOARD OF EQUALIZATION

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**STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
February 26-28, 2008**

PRELIMINARY RECORD OF BOARD ACTION

Tuesday, February 26, 2008

The following is a preliminary record of Board actions taken at the January 31, 2008 Board Meeting. This is not an official record and is subject to correction or modification. The official record of the Board's actions is the minutes of the Board, which will be adopted at a subsequent meeting.

The Board's decision reflects only the issues resolved by the Board at the meeting. Issues resolved prior to the meeting are not reflected in this document.

If you would like specific information regarding items on this Preliminary Record of Board Action, please telephone Rose Smith at (916) 323-9656 or e-mail:

Rose.Smith@boe.ca.gov Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

A. Homeowner and Renter Property Tax Assistance Hearings

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

B. Corporate Franchise and Personal Income Tax Hearings

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

C. Sales and Use Tax Appeals Hearings

C1. Stewart S. Mortensen, 252253 (UT)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Dr. Chu	Yes
The Board ordered that the petition be submitted for decision, granting the petitioner 30 days to file supporting documents, the Department 30 days to respond, and the Appeals Division 30 days thereafter to review the petitioner's supporting documents, the Department's response and provide its recommendation to the Board.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C3. Erhart's Food Service & Management, Inc., 341726 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C4. Visual Merchandising Group, Inc., 318329 (FHB)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C5. Hyundai Motor America, 331894 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Dr. Chu	Yes
The Board ordered that the petition be submitted for decision, granting the petitioner 30 days to file supporting documents, the Department 30 days to respond, and the Appeals Division 30 days thereafter to review the petitioner's supporting documents, the Department's response and provide its recommendation to the Board.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C6. Steve W. Schechter, 304900 (UT)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C7. Sierra Textile Company, L.P., 301401 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Dr. Chu	Yes
The Board ordered that the petition be submitted for decision, granting the petitioner 30 days to file supporting documents, the Department 30 days to respond, and the Appeals Division 30 days thereafter to review the petitioner's supporting documents, the Department's response and provide its recommendation to the Board.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C8. Marcelo Co, 308417, 325521 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petitions Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

G. Tax Program Nonappearance Matters – Consent**G1 Legal Appeals Matters**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations No Final Determination on sub- items 2 and 10	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

- 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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes
No Final Determination on sub-items 3, 14, 15, 18, 19, 20, 22 and 24	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

- 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, 393425~~
 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 were no items for this matter.

G4 Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

- 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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes
No Final Determination on sub-item 9	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

- 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 were 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

H1 Legal Appeals Matters

- Hearing Notice Sent – Appearance Waived
 1. Star Crest Products of California, Inc., 89000443120, 89000443180 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petitions Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

I. Tax Program Nonappearance Matters

There were no items for the following matters:

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

C. Sales and Use Tax Appeals Hearings

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

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination. Deferred to March Sacramento.	Dr. Chu Mr. Leonard Ms. Steel Ms. Yee Mr. Chiang/Ms. Mandel	

C10. Cecilia Banck May, 315695 (AR)–Waived Appearance

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied Approved staff recommendation.	Dr. Chu Mr. Leonard Ms. Steel Ms. Yee Mr. Chiang/Ms. Mandel	Yes Yes Yes Yes Yes

C11. Bejac Corporation, 305002 (EA)–Waived Appearance

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied Approved staff recommendation.	Dr. Chu Mr. Leonard Ms. Steel Ms. Yee Mr. Chiang/Ms. Mandel	Yes Yes No Yes Yes

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

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Petitions Denied	Dr. Chu Mr. Leonard Ms. Steel Ms. Yee Mr. Chiang/Ms. Mandel	Yes Yes Yes Yes Yes

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C14. Mark Gorin, 317044 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C15. Antonia K. Elhajnasr, 298887 (GH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

D. Special Taxes Appeals Hearings

These items were scheduled for Wednesday, February 27, 2008

E. Property Tax Appeals Hearings

There were no items for this matter.

F. Public Hearings

F1 Business Taxpayers' Bill of Rights Hearings

F2 Property Taxpayers' Bill of Rights Hearings

Chief Counsel Matters

There were no items for the following matters:

- J. Rulemaking
- K. Business Taxes
- L. Property Taxes
- M. Other Chief Counsel Matters

Administrative Session

There were 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 were scheduled for Wednesday, February 27, 2008.

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**STATE BOARD OF EQUALIZATION MEETING
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PRELIMINARY RECORD OF BOARD ACTION

Wednesday, February 27, 2008

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B. Corporate Franchise and Personal Income Tax Hearings

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C. Sales and Use Tax Appeals Hearings

C16. Deborah A. Smith, 257883 (EAA)—Deferred

C17. Anna Berardini, 288368 (AA)—Postponed

C18. Juan M. Perez, 330117 (AA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Dr. Chu	Yes
The Board ordered that the petition be submitted for decision, granting the petitioner 30 days to file supporting documents, the Department 30 days to respond, and the Appeals Division 30 days thereafter to review the petitioner's supporting documents, the Department's response and provide its recommendation to the Board.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C19. Stuart Brian Collins, 334426 (AS)—Postponed

C20. McMurphy's Restaurant & Tavern, LLC, 283273, 287643 (AP)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petitions Partially Granted/Denied	Dr. Chu	Yes
Increased the theft allowance to 3 percent as recommended by staff.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C21.a. Ralph I. Weinberger, 270407 (AP)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C21.b. Catherine S. Weinberger, 270408 (AP)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Dr. Chu	Yes
Taxpayer's petition deferred for a new appeals conference.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C22. California Offset Printers, Inc., 285902, 244412 (AP)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petitions Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C23.a. Don Ricardo's Restaurant, Inc., 42025 (AP)

C23.b. Padrino's, Inc., 42029 (AC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination. Deferred to March Sacramento.	Dr. Chu	Not participating
	Mr. Leonard	
	Ms. Steel	
	Ms. Yee	
	Mr. Chiang/Ms. Mandel	

C24. Cuong Yen Phung, 330121, 380407 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petitions Denied The Board ordered that amnesty interest penalty be relieved if, within 30 days of the Notice of Redetermination, petitioner either: pays the full amount of tax and interest due; or enters into an installment agreement with the Sales and Use Tax Department for full payment of the tax and interest due within 13 months, and successfully completes that installment agreement; otherwise redetermine as recommended by the Appeals Division.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

Q. Closed Session

C. Sales and Use Tax Appeals Hearings**C25. Contractors Management Services, Inc., 298908 (AS)—Waived Appearance**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
Approved staff recommendation.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C26. Sevan Aslanyan, 307990 (AC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C27. Advanced Bionics Corporation, 283197 (AC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Granted	Dr. Chu	Yes
Referred issue to BTC to amend Regulation 1591.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C28. Vector Design, Inc., 255265 (AC)—Deferred**C29. Tram Anh Thi Duong, 249652 (EA)**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C30. Star Crest Products of California, Inc., 89000443130, 89000443190 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition as to the issue of the returned merchandise deduction partially granted/denied as recommended by staff.	Dr. Chu Mr. Leonard Ms. Steel Ms. Yee Mr. Chiang/Ms. Mandel	Yes Yes Yes Yes Yes
Taxpayer's petition denied as to the issue of Paid Invoice Registers.	Dr. Chu Mr. Leonard Ms. Steel Ms. Yee Mr. Chiang/Ms. Mandel	Yes Yes Yes Yes Yes
Taxpayer's petition granted as to the issue of mailing lists.	Dr. Chu Mr. Leonard Ms. Steel Ms. Yee Mr. Chiang/Ms. Mandel	No Yes Yes No Yes

D. Special Taxes Appeals Hearings

D1. Markos Demitrios Kaffatos, 255852 (ET)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu Mr. Leonard Ms. Steel Ms. Yee Mr. Chiang/Ms. Mandel	Yes No No Yes Yes

D2. ARA Tobacco USA, Inc., 283152 (ET)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu Mr. Leonard Ms. Steel Ms. Yee Mr. Chiang/Ms. Mandel	Yes No No Yes Yes

Revocation Appeal Hearing

D3. Ghassan Elmalih, 330138 (ET)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

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A. Homeowner and Renter Property Tax Assistance Hearings

A1. Larry R. Stieber, 397117—Postponed

A2. Allen J. Klaus, 403737

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Dr. Chu	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B. Corporate Franchise and Personal Income Tax Hearings

B1. Robert L. Rentto and Carolyn S. Rentto, 266270—Dismissed

B2. Gilbert L. Tauberg and Mina Tauberg, 360375

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Appeal Denied	Dr. Chu	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B3. Shlomo Erdman and Estate of Galit Erdman, Dec'd., 377404

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Appeal Denied The Board determined that it does not have jurisdiction to review a taxpayer's eligibility for amnesty.	Dr. Chu	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B4. Victor E. Andrade Jr., 382910

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B5. Mia L. Andrade, 355422—Dismissed

B6. Sajid Batliwala and Rafia Batliwala, 329805

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Appeal Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B7. Gregory B. Duro, 354992

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Dismissed for lack of jurisdiction.	Dr. Chu	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B8.a. John Tu and Mary Tu, 286420

B8.b. David Sun and Diana Sun, 286421

B8.c. Kingston Technology Corporation, 288052

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Appeals Granted	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	No
	Mr. Chiang/Ms. Mandel	Abstain

B9. James R. Bigger and Jennifer M. Bigger, 377395

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Appeal Denied	Dr. Chu	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B. Corporate Franchise and Personal Income Tax Hearings

B10. Byron Reynolds, 382836

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination. Taxpayer's Appeal Postponed to May in Culver City.	Dr. Chu	
	Mr. Leonard	
	Ms. Steel	
	Ms. Yee	
	Mr. Chiang/Ms. Mandel	

B11. Pete Hernandez, 378089

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Dr. Chu	Yes
Board ordered that the appeal be submitted for decision, granting the appellant 30 days to submit supporting documents, the Franchise Tax Board 30 days to respond, and the Appeals Division 30 days thereafter to review the appellant's supporting documents, the Franchise Tax Board's response and provide its recommendation to the Board. An oral hearing is to be held only if parties are not in agreement as to this matter.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B12.a. Brett Livingstone Strong, 335565
B12.b. Margot Strong, 351204

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Dr. Chu	Yes
Board ordered that the appeals be submitted for decision, granting the appellants 30 days to submit supporting documents, the Franchise Tax Board 30 days to respond, and the Appeals Division 30 days thereafter to review the appellants' supporting documents, the Franchise Tax Board's response and provide its recommendation to the Board. An oral hearing is to be held only if parties are not in agreement as to this matter.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B13. Elisabeth J. De Telder-Collins, 389105

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B14. John H. Vories, 389158—Postponed

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