



STATE BOARD OF EQUALIZATION

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BETTY T. YEE
First District, San Francisco

SEN. GEORGE RUNNER (RET.)
Second District, Lancaster

MICHELLE STEEL
Third District, Rolling Hills Estates

JEROME E. HORTON
Fourth District, Los Angeles

JOHN CHIANG
State Controller

KRISTINE CAZADD
Interim Executive Director

**STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
March 22-24, 2011**

PRELIMINARY RECORD OF BOARD ACTIONS

Tuesday, March 22, 2011

The following is a preliminary record of Board actions taken at the March 22–24, 2011 Culver City 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.

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Board Meeting

A. Homeowner and Renter Property Tax Assistance Hearings
There are no items for this matter.

B. Corporate Franchise and Personal Income Tax Hearings

- B1.a Pacific Southwest Container, Inc., 473587
- B1.b Donald J. Mayol, 474114
- B1.c John Mayol and Tami Mayol, 474120
- B1.d James Mayol and Birgitt Mayol, 474107
- B1.e Lois M. Mayol, 474108

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' appeal granted.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

B2. Robert M. Newell, Jr. and Judith A. Newell, 506927

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' appeal denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

~~B3. Franklin Casco, Jr., 512009~~~~B4. Thomas Najarian and Tamar Najarian, 522166~~

B5. Jimmy A. Prince, 535124

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Mr. Horton	Yes
The Board ordered that the appeal be submitted for decision, granting the Franchise Tax Board 60 days, plus 30 days extension if needed, to examine and respond to additional documents, the appellant 30 days to reply, and the Appeals Division 30 days thereafter to review the parties' submissions and provide its recommendation to the Board.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

~~B6. The Harry J. and Margaret L. Heimer Community Property Marital Trust, 519706~~**C. Sales and Use Tax Appeals Hearings**

These items are scheduled for Wednesday, March 23, 2011 and Thursday, March 24, 2011.

D. Special Taxes Appeals Hearing

This item is scheduled for Thursday, March 24, 2011.

There are no items for the following matters:

- E. Property Tax Appeals Hearings
- F. Public Hearings

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
No final determination on sub-item 1.	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Hearing Notices Sent – No Response
 1. ~~Graphics Concept, Inc., 444651 (AP)~~
 - 2a. Robert John Delava, 446676 (AC)
 - 2b. West Printing and Graphics, Inc., 446675 (AC)
 3. Best Remodeling Solutions, Inc., 417566 (EA)
 4. 7250 Entertainment Group, LLC, 466183 (AS)
 5. Silverise Corporation, 430525 (EA)
 6. Walid Abdo Al-Tawil, 460687, 460961 (FH)
 7. Theresa Marie Christopher, 445288 (GH)
 8. David Villanueva Cabal, 472370 (FH)
 9. Robert Chang Soung, 462258 (GH)
 10. Piara Singh and Surinder Kaur, 434022 (ET)
- Petitions for Release of Seized Property
 11. Harjap Singh, 554455 (ET)
 12. Andrew Khun, Ly Kheng-Ky Lao, David Odom and Chhay Pang Ving, 554460 (ET)
 13. LA Tobacco Wholesale Corporation, 556258 (ET)
 14. Ednader, Inc., 553886 (ET)
 15. Song's Enterprises, Inc., 554458 (ET)
- Petition for Rehearing
 16. Eel River Fuels, Inc., 511249 (JH)

G2. Franchise and Income Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
No final determination on sub-item 13.	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Decisions
 1. Jerry Anthony Alarcon, 539071
 2. Auto Theft R.F. Systems, LLC, 336033
 3. Ayana Clark, 496060

- 4. Isaac B. Coker, 487486
- 5. James H. Cornell and Martha E. Cornell, 506809
- 6. Howard R. Edge, 473075
- 7. Danny Frink and Katrina G. Kincaid, 539594
- 8. Larry Gaab and Estate of Anna M. Gaab (Dec'd), 513550
- 9. Michael C. Kelley, 435101
- 10. Simon Leung, 491072
- 11. Nathaniel M. Llana, 487075
- 12. Mid-State Bancshares, 461574
- ~~13. Tae G. Mok and Gyum S. Mok, 472910~~
- 14. Jesse Ramirez, 468619
- 15. Mireya Rivas-Barrera, 546588
- 16. Roy E. Tuckman, 472789
- 17. Kamal K. Varma and Shubhra S. Varma, 468747
- 18. Deborah Wolfe, 506878
- Petitions for Rehearing
 - 19. Maureen T. Scarbery and Brian E. Scarbery, 480106
 - 20. James N. Smith, 510914

G3. Homeowner and Renter Property Tax Assistance Matters
 There are no items for this matter.

G4. Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes - except not participating in sub-items 1 and 2.
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Redeterminations
 - 1. Applied Materials, Inc., 482471 (OH)
 - 2. Applied Materials, Inc., 489365 (OH)
 - 3. Do It Best Corp., 436171 (OH)
- Denial of Claim for Refund
 - 4. Bowe Bell + Howell Company, 506596 (OH)
- Denial of Relief of Penalty/Interest
 - 5. Kirk Negrete, Inc., 557414 (EH)

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Credits and Cancellations
 1. The Leather Factory, Inc., 556842 (AA)
 2. Graphic Distributors, 557428 (AP)
 3. Williams Lea, Inc., 215298 (OH)
- Refunds
 4. St. John Knits, Inc., 531230 (EA)
 5. S.L. Fusco, Inc., 557515 (AA)
 6. ACCO Engineered Systems, Inc., 539353 (AC)
 7. Chevron U.S.A., Inc., 554502 (BH)
 8. Chevron U.S.A., Inc., 156080 (BH)
 9. Resource Management and Control Systems, Inc., 522666 (AS)
 10. Mercedes-Benz USA, LLC, 554766 (KH)
 11. Fair Oaks Finance, LLC, 514492 (UT)
 12. General Instrument Corporation, 427398 (OH)
 13. Comverse, Inc., 513292 (OH)
 14. Telocity, Inc., 518433 (GH)
 15. Good Samaritan Hospital, LP, 468149 (GH)
 16. Banc of America Leasing & Capital, 546340 (OH)
 17. Xerox Corporation, 553996 (OH)
 18. Ford Motor Credit Company, 522661 (OH)
 19. Point Financial, Inc., 490955 (OH)
 20. ATK Services, Inc., 515284 (AR)
 21. Balboa Thrift & Loan Association, 536032 (FH)
 22. Villa Amorosa, 556672 (JH)
 23. Darley Stud Management, LLC, 535383 (OH)
 24. Pileco, Inc., 531602 (OH)
 25. Faith Com, Inc., 485616 (AA)

There are 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

There are no items for the following matters:

- H. Tax Program Nonappearance Matters – Adjudicatory
- I. Tax Program Nonappearance Matters

Chief Counsel Matters

There are no items for the following matters:

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

Administrative Session

There are no items for the following matters:

- N. Consent Agenda
- O. Adoption of Board Committee Reports and Approval of Committee Actions

P. Other Administrative Matters

These items are scheduled for Tuesday afternoon, March 22, 2011.

Q. Closed Session**B. Corporate Franchise and Personal Income Tax Hearings**

B7. Aurelio Serrano and Haidee Serrano, 519860

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Mr. Horton	Yes
	Ms. Steel	Yes
The Board ordered that the appeal be submitted for decision, granting FTB 30 days to verify withholding amounts, Appellants 30 days to respond, and the Appeals Division 30 days thereafter to review parties' submissions and provide its recommendation to the Board.	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

B8. Patrick T. Mead and Melissa A. Mead, 520063

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

B9. Marna M. Skaar, 520443

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

B10.a Michael Calderon, 523035 – Waived Appearance

B10.b Steven Ertelt, 527234 – Waived Appearance

B10.c Steven Olmos, 518961 – Waived Appearance

B10.d Demeris Parks, 524781 – Waived Appearance

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' appeal denied.	Mr. Horton	Yes
Approved staff recommendation.	Ms. Steel	Yes
The Board imposed a \$750 frivolous appeal penalty in the appeal of Michael Calderon.	Mr. Runner	Yes
The Board imposed a \$750 frivolous appeal penalty in the appeal of Steven Ertelt.	Ms. Yee	Yes
The Board imposed a \$5,000 frivolous appeal penalty in the appeal of Steven Olmos.	Mr. Chiang/ Ms. Mandel	Yes
The Board imposed a \$2,500 frivolous appeal penalty in the appeal of Demeris Parks.		

Administrative Session**P. Other Administrative Matters**

There are no items for the following matters:

- P1. Executive Director's Report
- P2. Chief Counsel Matters

P3. Sales and Use Tax Deputy Director's Report

1. CROS Project Update

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Mr. Horton	Yes
The Board directed staff to submit the Feasibility Study Report (FSR) to the Department of Finance, the Office of the Chief Information Officer, and the Legislative Analyst's Office by March 25, 2011.	Ms. Steel	Yes
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board directed staff to transmit the letter to the Legislature informing them of the project and the Board's request for acquisition delegation authority.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

2. Issue Paper on the Financial Institution Record Match (FIRM) Proposal

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Alternative 1 as recommended by staff.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

~~3. Contract Over \$1 Million – Use Tax Gap Pilot Project –~~

There are no items for the following matters:

- P4. Property and Special Taxes Deputy Director's Report
- P5. Administration Deputy Director's Report
- P6. Technology Deputy Director's Report
- P7. External Affairs Deputy Director's report



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STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
March 22-24, 2011

PRELIMINARY RECORD OF BOARD ACTIONS

Wednesday, March 23, 2011

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Board Meeting

C. Sales and Use Tax Appeals Hearings

- C1.a Melody Arya Husaini and Bahram Arya Husaini, 415086 (AC)
- C1.b Chra Fasl Cusine Resturant, Inc., 418856 (AC)
- C1.c Char Fasl Restaurant, Inc., 418861 (AC)
- C1.d Bahram Arya Husaini, 418864 (AC)
- C1.e Melody Arya Husaini, 418867 (AC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' petition denied.	Mr. Horton	Yes
The Board directed staff to inform the taxpayer of the Offers in Compromise program.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C2. Jack Nadel, Inc., 382431 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C3. Tom Young Chung, 470308 (AA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C4. Marwa Ahmad Harb, 401718 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C5. Earth-N-Ware, Inc., 459938 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination. 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 parties' submissions and provide its recommendation to the Board.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C6. Wareforce Corp., 442311 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C7. Li Fang Ye, 478046 (AP)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied except finality penalty be relieved only under certain payment condition.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C8. Eritech International, Inc., 469541 (AC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board directed staff to conduct a reaudit.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C9.a Jill Jan, 406775 (FH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C9.b Deborah S. Weber, 406773 (FH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition granted.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

~~C10. Shantilli, LLC, 434838 (UT)~~

C11.a 7 Bay Truck Station, Inc., 484942 (AA)

C11.b Aris Manukian, 484943 (AA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' petition denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

~~C12. Beach City Market, Inc., 466431 (FH)~~

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STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
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PRELIMINARY RECORD OF BOARD ACTIONS

Thursday, March 24, 2011

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Board Meeting

C. Sales and Use Tax Appeals Hearings

C13.a Russell C. Robbins, Sr., 479532 (EH)

C13.b Russell Charles Robbins, Jr., 485670 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied except penalties relieved (relief of finality penalty conditioned on timely payment). Approved staff's revised recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- C14.a Marc Laidler, 358821 (AS)
 C14.b Raul Becerril, 358820 (AS)
 C14.c Constantina Susie Frial, 360058 (AS)
 C14.d James J. Brennan, 358974 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' petition denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

~~C15. Boris Khodzhoian, 405900 (AP)~~

C16. Nikyar Hossein, 443193 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C17. Lisa Marie Bagot, 435016 (FH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
The Board directed staff to inform the taxpayer of the Offers in Compromise program.	Ms. Steel	No
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

~~C18. RC Marketing, Inc., 377842, 461615 (EH)~~

C19. PYPK Production, Inc., 441163 (AA) – Waived Appearance

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
Approved staff recommendation.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C20. Shady Kathem Muhammad, 404603 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
The Board directed staff to inform the taxpayer of the Offers in Compromise program and provide information regarding a payment plan.	Ms. Steel	No
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C21. Francis Ramo Newcomer, 416900 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
The Board directed staff to inform the taxpayer of the Offers in Compromise program.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C22. John D. Wright, 445514 (UT)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

D. Special Taxes Appeals Hearing**Cigarette License Revocation Appeal**

D1. Mowafak Waw, 444794 (ET)