



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
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State Controller

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Executive Director

**STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
May 13-15, 2008**

PRELIMINARY RECORD OF BOARD ACTION

Tuesday, May 13, 2008

The following is a preliminary record of Board actions taken at the May 13-15, 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.

Board Meeting

A. Homeowner and Renter Property Tax Assistance Hearings

These items were scheduled for Thursday, May 15, 2008.

B. Corporate Franchise and Personal Income Tax Hearings

These items were scheduled for Tuesday, May 13, 2008 afternoon and Thursday, May 15, 2008.

C. Sales and Use Tax Appeals Hearings

C1.a Tullio Mamolo, 336687 (AC)

C1.b Viktor Benes Continental Pastries, Inc., 336688 (AC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' petitions denied except with respect to the Century City location. Board ordered that the petition with respect to the Century City location 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.	Dr. Chu Mr. Leonard Ms. Steel Ms. Yee Mr. Chiang/Ms. Mandel	Yes No No Yes Yes

C2. Jay F. Mannino, 249957 (UT)

<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 Yes Yes Yes Yes

C3. Gen-Mar, Inc., 311275, 334987 (FH)

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

C4. Karim Maredia, 283833 (ARH)—No 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

C5. Jill Pierce, 342657 (AP)

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

C6. Stuart Brian Collins, 334426 (AS) —Appearance Waived

<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

C7. Jamshid Malakouti, 308952 (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

C8. Gabinda, Inc., 352181 (EA)

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

C9. Anna Berardini, 288368 (AA) —Appearance Waived

<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

D. Special Taxes Appeals Hearings

These items were scheduled for Wednesday, May 14, 2008.

There were 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	Dr. Chu	Yes
No Final Determination on sub	Mr. Leonard	Yes
items 1, 14a and 14b	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Hearing Notices Sent – No Response
 1. ~~K.V.L., Inc., 263001 (AR)~~
 2. Goldilocks Food Products, Inc., 303517 (AS)
 3. A La Carte Gourmet, Inc., 379333 (EA)
 4. Armando Chavez, 304190 (EH)
 5. John J. Devito, Jr., 285931 (EAA)
 - 6a. Donald Goff, 345455 (EH)
 - 6b. Melanie Gamblin Goff, 345456 (EH)
 - 6c. Melanie Gamblin Goff, 345448 (EH)
 7. Winston John Sullivan, 358819 (GH)
 8. AZ3, Inc., 329902 (UT)
 9. The Bob Koll Sailing Foundation, 348264 (UT)
 10. Maria Cecilia Arango, 289813 (AC)
 11. Lawrence Edward Kast, 270395 (KHO)

12. Lucas Alexander Paun, 354582 (AS)
13. Cartridge World of North America, LLC, 332309 (CH)
- ~~14a. Richard D. Hebb and Gregory L. Smith, 250398 (MT)~~
- ~~14b. H & S Coatings, Inc., 261373 (MT)~~
- Petition for Release of Seized Property
15. Guru Gas & Market, Inc., 431276 (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 1 and 20	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Hearing Notice Sent – No Response
 - ~~1. Victor Roy, 395839~~
- Decisions
 2. Brown Shingle Mutual Housing Association, 382905
 3. Edward Buffalo, 355450
 4. Lillian Gilbert, 379621
 5. Yekta Gursel, 375150
 6. Hobbs Management Services, LLC, 356954
 7. Jammens, Inc., 362628
 8. Kenneth Klee and Robyn Klee, 356944
 9. Eugene W. Lee, 349301
 10. Marie Ragaban, 339675
 11. Gary B. Shelly, 313293
 12. Glenn Wennen and Sandra Wennen, 354572
 13. Juliet Zacks, 383547
- Decisions on Petitions for Rehearing
 14. Victor C. Bortka, 192236
 15. Jerry Chow, 349005
 16. Michael Edward Farrell and Christine Farrell, 268382
 17. Harold Leonard Kuder, Jr., 362625
 - 18a. Victor Roy, 307162
 - 18b. Victor Roy, 341901
 19. Kenneth Schweit, 342024
 - ~~20. Vidco Express, Inc., 378528~~
 21. Donna Yarnovich, 345641

G3. Homeowner and Renter Property Tax Assistance 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

➤ Decisions

1. Cynthia A. Callegri, 383626
2. Quitin Cheeseborough, 395753
3. Roger Craven, 387203
4. Jeffrey Frei, 387879
5. Anthony Garrison, 345945
6. Lorena Getz, 380751
7. James Iddings, 378588
8. David Lapides, 383529
9. Leandro C. Maniquis, 372972
10. Ethel E. Martin (Deceased), 391712
11. Shiline Middleton, 378380
12. Victoria Jo Schaller, 361586
13. Puspa K. Widjaja (Deceased), 352261

G4. Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes— except not participating in sub-item 22
No Final Determination on sub item 17	Mr. Leonard	Yes
	Ms. Steel	Yes— except not participating in sub-item 21
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

➤ Redeterminations

1. Palomar Transit Mix, Inc., 353087 (FHB)
2. Michael Korman, 336167 (KH)
3. Regina Lee Nizzoli, 346006 (KH)
4. Entrust Technologies, Inc., 383206 (OHA)
5. Calmat Co., 353088 (AA)
6. Imperial Valley Cablevision, Inc., 399506 (OHB)
7. Buenavision, 399505 (OHB)
8. Adelphia CA Cablevision, LLC, 399503 (OHB)
9. Adelphia Cablevision of Inland Empire, LLC, 399502 (OHB)
10. Adelphia Communications of California III, LLC, 399504 (OHB)
11. Adelphia Communications of California, LLC, 399500 (OHB)
12. Adelphia Cablevision of Simi Valley, LLC, 399501 (OHB)

- Relief of Penalty/Interest
 13. Autozone West, Inc., 436605 (OHA)
 14. Rubio's Restaurants, Inc., 436924 (FHB)
 15. Symbol Technologies, Inc., 434450 (OHB)
 16. Arbonne International, Inc., 436820 (EAA)
 17. ~~United Rentals Northwest, Inc., 436595 (OHB)~~
 18. Uline Incorporated, 436834 (OHA)
 19. Urban Outfitters West, LLC, 436819 (OHB)
- Denials of Claims for Refund
 20. Studio Photo Imaging Services, Inc., 283442 (AS)
 21. Conocophillips Company, 437017 (OHA)
 22. International Business Machines Corp., 436916 (OHB)
 23. Orange County's Credit Union, 436913 (EA)
 24. Airlines Reporting Corporation, 417441 (OHB)

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— except not participating in sub-item 20
	Mr. Leonard	Yes
	Ms. Steel	Yes— except not participating in sub-item 13
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Credits and Cancellations
 1. Muzak, LLC, 435612 (OHB)
 2. CRS Retail Systems, Inc., 394394 (OHB)
 3. Moheb Magdy Lotfy, 435470 (BH)
- Refunds
 4. Trackstar Printing, Inc., 341260 (AS)
 5. Chevron U.S.A., Inc., 414206 (BH)
 6. Finisar Corp., 406171 (GH)
 7. Alta Bates Summit Medical Center, 434556 (CH)
 8. Sunston Equipment, Inc., 420846 (AA)
 9. Space Systems/Loral, Inc., 434751 (GH)
 10. Professional Hospital Supply, Inc., 426433 (EH)
 11. Fujitsu Network Communications, Inc., 391662 (CH)
 12. Corporate Express Promotional Marketing, 401688 (OHA)
 13. Conocophillips Company, 340383 (OHA)
 14. Gen-Probe Sales & Service, Inc., 415647 (FH)
 15. West Coast Surfaces, Inc., 418390 (EA)
 16. Sprint Telephony PCS, L.P., 250020 (OHA)
 17. Warrior Custom Golf, Inc., 433118 (EAA)
 18. Wachovia Dealer Services, Inc., 426879 (EAA)
 19. Jet Turbine Service, Inc., 421981 (OHA)
 20. International Business Machines Corp., 350108 (OHB)

21. Cedars-Sinai Medical Center, 361404 (AS)
22. Wescom Credit Union, 424990 (AP)
23. Irvine Photo Graphics, Inc., 203750 (EAA)
24. All Good Pallets, Inc., 420056 (CH)
25. Integrated Impressions, Inc., 399887 (EAA)
26. Balboa Thrift & Loan Association, 403729 (FH)
27. Orange County's Credit Union, 405612 (EA)
28. Transouth Financial Corporation, 382928 (OHB)
29. CIG Financial, 424045 (EAA)
30. DST Output West, LLC, 433982 (OHA)
31. Automotive Funding Group, Inc., 424504 (EA)
32. BRE/ESA Properties, LLC, 357532 (OHB)
33. Kaiperm Federal Credit Union, 356120 (CH)
34. Open Biosystems, Inc., 421983 (OHA)
35. CIT Healthcare, LLC, 406168 (OHB)
36. Rogers Acceptance Corporation, 425090 (AP)

G6. Special Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes
No Final Determination on sub items 1 and 2	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Not Participating

- Redeterminations
 1. ~~Conco Paint Company, 346956 (MT)~~
 2. ~~Hotel Airport Shuttle.Com, LLC, 358672 (MT)~~
- Relief of Penalty
 3. National General Insurance Company, 436156 (ET) – “CF”

G7. Special Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Determination	Dr. Chu	
	Mr. Leonard	
	Ms. Steel	
	Ms. Yee	
	Mr. Chiang/Ms. Mandel	

- Credits and Cancellations
 1. ~~Conco Paint Company, 435335 (MT)~~

There were no items for the following matters:

- G8. Property Tax Matters
- G9. Cigarette License Fee Matters
- G10. Legal Appeals Property Tax Matters

There were no items for the following Matters:

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

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. Consent Agenda
- O. Adoption of Board Committee Reports and Approval of Committee Actions
- P. Other Administrative Matters

C. Sales and Use Tax Appeals Hearings

- C10a. Chawki A. Rafeh, 241564 (ARH)
- C10b. Chawki A. Rafeh, 241569 (ARH)
- C10c. Chawki A. Rafeh, 241573 (ARH)

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

C11. Spa De Soleil, Inc., 349460 (AC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination. 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.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C12. Bobby Eugene Cook, 333472 (FH)—Postponed

B. Corporate Franchise and Personal Income Tax Hearings

B1. Paulette D. Thompson, 383553

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied A \$1,000.00 frivolous appeal penalty was ordered.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B2. Jerome Thomas Heckenkamp, 381120—Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied A \$750.00 frivolous appeal penalty was ordered.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B3. Deborah Sharpe, 382011

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied A \$750.00 frivolous appeal penalty was ordered.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B4. Duane Dworshak, 384281

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied A \$750.00 frivolous appeal penalty was ordered.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B5. Marc Pretscher, 393425—Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied A \$750.00 frivolous appeal penalty was ordered.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B6. Rick Burningham, 395921—Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied A \$5,000.00 frivolous appeal penalty was ordered.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

Q. Closed Session



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**STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
May 13-15, 2008**

PRELIMINARY RECORD OF BOARD ACTION

Wednesday, May 14, 2008

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Board Meeting

Special Presentation

- Presentation of Retirement Resolution
 - Joseph D. Young—Postponed to May Sacramento

C. Sales and Use Tax Appeals Hearings

C13. Amer Ibrahim Masri, 289102, 336003 (EA)

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

C14. Bruce Allen Scott and Hal D. Lawrence, 330669, 351500 (FH)

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

C15. McMullen Oil Recycling Co., Inc., 347374 (AA)

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

C16. Vista Café, Inc., 332208, 328978 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination. Board ordered that the claim and 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.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C17. Lucky Mozel, Inc., 286785 (AP)

<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

C18. Vector Design, Inc., 255265 (AC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination.	Dr. Chu	Yes
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

C19a. Ameritrans, Inc., 315414, 315417 (KHO)

C19b. Ameriwest, Inc., 281204, 315418 (KHO)

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

C20. Contractors Wardrobe, Inc., 311396 (AR)

<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. Justin F. McJones and Madeleine A. McJones, 311626 (UT)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination.	Dr. Chu	Yes
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

C22. American Textile Systems, 359067 (AA)

<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

C23. Paula J. Hunter, 379962 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
Staff is to inform petitioner of the Offer in Compromise Program.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

D. Special Taxes Appeals Hearing

D1. Mike Issa Grair, 310010 (ET)

<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



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**STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
May 13-15, 2008**

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Thursday, May 15, 2008

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Board Meeting

A. Homeowner and Renter Property Tax Assistance Hearings

A1. Asuncion P. Hamoy, 406636

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

A2. Larry R. Stieber, 397117—No Appearance

<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

B. Corporate Franchise and Personal Income Tax Hearings

B7a. Billy W. Blanks and Gayle H. Blanks, 268581

B7b. BG Star Productions, Inc., 268579

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination. Board ordered that the appeal be submitted for decision, granting the appellant 60 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.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B8a. Charlotte Chao Carr, 359071

B8b. George Carr, 380591

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Charlotte Chao Carr's appeal denied. George Carr's appeal dismissed for lack of jurisdiction.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B9. Steven L. Lane, 390952

<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

B10. Dean Scheu, 377476

<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

B11. David H. Ward, 400893—Dismissed

B12. Jennifer Hernandez-Mike and Thomas Estama, 378220—Dismissed

B13. Byron Reynolds, 382836—Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied A \$5,000.00 frivolous appeal penalty was ordered.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B14. Elizabeth A. Welmas, 400894—Dismissed

B15. Daniel V, Inc., 342609

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination	Dr. Chu	
	Mr. Leonard	
	Ms. Steel	
	Ms. Yee	
	Mr. Chiang/Ms. Mandel	

B16. Thomas Y. Chung and Chan N. Chung, 395925

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination Taxpayers' Appeal Postponed	Dr. Chu Mr. Leonard Ms. Steel Ms. Yee Mr. Chiang/Ms. Mandel	

B17. Robert Fouts and Maureen Fouts, 383284

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

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