STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
450 N STREET, SACRAMENTO, CALIFORNIA
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CLAUDE PARRISH
Third District, Long Beach

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Fourth District, Los Angeles

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State Controller, Sacramento

RAMON J. HIRSIG
Executive Director

STATE BOARD OF EQUALIZATION MEETING
5901 GREEN VALLEY CIRCLE, ROOM 207, CULVER CITY
June 13 – 14, 2006
NOTICE AND AGENDA

Tuesday, June 13, 2006

Board Meeting Convenes at 9:00 a.m.*

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

ORAL HEARINGS

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

A1. Jack Newton, 331494
For Claimant: Jack Newton, Taxpayer
For Franchise Tax Board: Dennis Haase, Tax Counsel

A2. Robert Taurone, 332895
For Claimant: Robert Taurone, Taxpayer
For Franchise Tax Board: Dennis Haase, Tax Counsel

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

B1. Sonce Leroux, 311939
For Appellant: Sonce Leroux, Taxpayer
For Franchise Tax Board: Dennis Haase, Tax Counsel

B2. Walter Wu and Margarida Wu, 304943
For Appellant: Ronald J. Rotstein, CPA
For Franchise Tax Board: Raul A. Escatel, Tax Counsel

B3. Morris Winkler and Mitzi Winkler, 315221
For Appellant: Richard Mandelsohn, CPA
Mitzi Winkler, Taxpayer
For Franchise Tax Board: Ann Hodges, Tax Counsel

B4. Terry L. Moreland and Peggy J. Moreland, 294805
For Appellant: Howard S. Fisher, Attorney
Larry Baker, Accountant
Terry Moreland, Taxpayer
For Franchise Tax Board: Mark McEvilly, Tax Counsel

B5. Terry L. Moreland and Peggy J. Moreland, 286425
For Appellant: Howard S. Fisher, Attorney
Larry Baker, Accountant
Terry Moreland, Taxpayer
For Franchise Tax Board: Renel A. Sapiandante, Tax Counsel

B6. Leonard R. Magness, 268508
For Appellant: Peymon Mottahedeh, Representative
For Franchise Tax Board: Mark McEvilly, Tax Counsel

B7. Daniel L. Mahnke, 317354
For Appellant: Daniel Mahnke, Taxpayer
For Franchise Tax Board: Mark McEvilly, Tax Counsel

B8. Loran Jay Forbes, 299082
For Appellant: Loran Jay Forbes, Taxpayer
For Franchise Tax Board: Mark McEvilly, Tax Counsel

B9. Steven R. Nicholas, 311219
For Appellant: Peymon Mottahedeh, Representative
For Franchise Tax Board: Mark McEvilly, Tax Counsel

BOARD MEETING RECONVENES AT 1:30 p.m.

C. SALES AND USE TAX APPEALS HEARINGS

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

C1. Herbert Steinberg, 260859 (UT)
For Claimant: Michael Mitchell, Attorney
Herbert Steinberg, Taxpayer
For Department: Christine Bisauta, Tax Counsel

C2. Vasant Kale, 187468 (EH)
For Petitioner: Vasant Kale, Taxpayer
For Department: Kevin Hanks, Hearing Representative

C3. Amscot Holdings, Inc., 187459 (GH)
For Petitioner: P. J. Milligan, Representative
For Department: Kevin Hanks, Hearing Representative

C4. Elinux.com, Inc., 302076 and 346826 (AS)
For Petitioner: Ferdinand Alfajora, Representative
For Department: Bradley Heller, Tax Counsel

C5. Perfect PC Technologies, Inc., 258181 (EA)
For Claimant: Grant Chien, CPA
For Department: Kevin Hanks, Hearing Representative

C6a. RGO Imports, Inc., 119173 (EH)
C6b. Ralph Ossko and Carol Ossko, 135303 (EH)
For Petitioner: Ralph Von Ossko, Taxpayer
Steven J. Cote, Attorney
For Department: Kevin Hanks, Hearing Representative

C7. Orna Amzaleg, Asher Fadlon and Isack Fadlon, 171769 (AS)
For Petitioner: Manny Almeida, Representative
Steven Cabrera, CPA
For Department: Kevin Hanks, Hearing Representative

C8a. Modern Mold International, Inc., 46790 and 151920 (FH)
C8b. Internet Design Technologies, LLC, 104735 and 202260
For Claimant: Ernest J. Dronenburg, Jr., Representative
Harold Hoch, Taxpayer
For Department: Bradley Heller, Tax Counsel

D. SPECIAL TAXES APPEALS HEARINGS

There are no items for this matter.

E. PROPERTY TAX APPEALS HEARINGS

There are no items for this matter.

F. PUBLIC HEARINGS

There are no items for this matter.

G. TAX PROGRAM NONAPPEARANCE MATTERS – CONSENT

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

G1 Legal Appeals Matters ..... Mr. Levine

- Petitions for Rehearing
  1. Stephen S. Hiller, 240369 (UT)
  1. Stephen S. Hiller, 240370 (UT)
  2. Mohammad Abdizadeh and William G. Morshauser, 206397 (EH)
- Hearing Notice Sent – No Response
  ~~3. Lynne Meredith, 241993 (EA)~~
- Hearing Notices Sent – Appearance Waived
  4. Steve K. Fleming, 265133 (EAA)

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

- Decisions
  1. Charles L. Edington and Adrienne J. Edington, 317239
  2. Estate of Robert F. Hoyer, 313097
  3. Richard Jerrard, 313903
  4. Robert K. Kent, 287713
  5. David B. Levin, 311933
  6. Steve Xin Liang, 314938
  7. James J. Mahoney, 309906
  8. Bradley C. Mart and Madeline Mart, 313041
  9. Allen Nichelini, 311076
  10. J. Ricardo Sobrevilla and Enedelia Sobrevilla, 310301
  11. F. J. A. Winery, Inc., 303607

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

- Decisions
  1. Robert E. Armstrong, 332776
  2. Angelina V. Bascos, 330697
  3. Samuel L. Boyd, 299917
  4. Jessie Burns, 328901
  5. Beverly J. Candler, 332394
  6. Gloria J. Carr, 330815
  7. Maurice N. Carter, 332656
  8. Laurice Eid Chidiac, 330223
  9. Kogiah Ethridge, 330474
  10. Rita Nicole Hamlett, 331504
  11. Hai Y. Hwang, 330289
  12. Alla Ilyasova, 330103
  13. Louis J. Jackson, Jr., 330288
  14. Carolyn D. Jones, 329964
  15. Kenneth R. Jones, 333208
  16. Valentina Kaganovsky, 330361
  17. Sherry R. King, 310079
  18. Cleotha Kinnie, 333204
  19. Ludmila Masenko, 329596

20. Ziya Moaven, 332189
21. Elvira Oliverio, 330355
22. A. Roushanaei, 331068
23. Dusteen L. Smith, 330298
24. Eva Zaleska, 330326
25. Yve A. Zara, 329997

G4 Sales and Use Taxes Matters ..... Ms. Henry

- Redeterminations
  1. J. T. Mc-Kinney Company, Inc., 333933 (AA)
  2. Starpoint USA, Inc., 197554 (AA)
  3. Envision Media, 162547 (GHC)
- Relief of Penalty/Interest
  4. Round Table Development Company., 347875 (CH)
  5. Banctec Third Party Maint, Inc., 347876 (OHC)
  6. RMC Pacific Materials, Inc., 347675 (GHC)
- Denials of Claims for Refund
  7. Sky Chefs, Inc., 313844 (OHC)
  8. Phase Three, Inc., 281769 (GH)
  9. Allied Domecq Sprts & Wine USA, 207097 (OHA)
  10. Behr Process Corporation, 330249 (EA)
  11. Piping Companies, Inc., 196913 (OHC)
  12. UAG Cerritos, LLC, 258025 (AA)
  13. Geenbriar Homes Com., Inc., 333029 (CH)
- Denials of Relief of Penalty/Interest
  14. VW Credit Leasing, LTD, 347878 (OHA)

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

- Credits and Cancellations
  1. Golden State Irrigation Services, 267246 (KH)
- Refunds
  2. BLT & Associates, Inc., 289301 (AS)
  3. Lagraphico.com, Inc., 207265 (AC)
  4. Den-Mat, Inc., 343141 (GH)
  5. K. Micro, Inc., 294830 (AS)
  6. Georgia-Pacific Corp., 307525 (OHC)
  7. Benicia Fabrication & Machine, Inc., 296992 (JHF)
  8. Canon Anelva Corporation, 340459 (GH)
  9. ~~Comcast of California XIII, Inc., 347914 (OH)~~
  10. Hyundai Motor Finance Company, 344852 (EA)
  11. Kent's Oil Service, 340696 (KH)
  12. Medline Industries, Inc., 286924 (OHA)
  13. Milgrad Manufacturing, Inc., 288179 (OH)
  14. Dresser Rand Company, 306041 (OHB)
  15. Siemens Airfield Solutions, Inc., 334820 (OHA)
  16. Mercedes-Benz USA, LLC., 340309 (KH)

17. Bystronic, Inc., 301634 (OHB)
18. Central Coast I. V. Services, LLC., 347073 (GHC)
19. Hewlett-Packard Financial Service, 339196 (OHB)
20. DT Research, Inc., 339202 (GH)
21. Compass Financial Corporation, 344668 (OHC)
22. Insight Electronics, LLC., 268390 (FHB)
23. Bendick Scott Hyundai, LLC., 340737 (AP)
24. RDO Agriculture Equipment Company, 347951 (OHA)
25. Entrisphere, Inc. 345642 (GH)
26. Avis Rent-A-Car System, Inc., 343350 (OHB)
27. M & R Sales and Service, Inc., 333155 (OHA)
28. Dawn Patrol Incorporated, 261857 (AS)
29. Upstate USA, Inc., 267867 (OHB)
30. Space Exploration Tech Corp., 309525 (AS)
31. Fuelcell Energy, Inc., 332063 (OHB)
32. A – L Financial Corp., 342197 (EA)

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

H. TAX PROGRAM NONAPPEARANCE MATTERS – ADJUDICATORY

There are no items for these matters.

I. TAX PROGRAM NONAPPEARANCE MATTERS

There are no items for these 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. Approval of Board Committee Meeting Minutes
P. Other Administrative Matters

ANNOUNCEMENT OF CLOSED SESSION .....Mr. Evans

Q. Closed Session

Q1 Litigation: Request for Amicus Brief, *Macy's v. City and County of San Francisco* First District Court of Appeal, Case No. A109288 (Govt. Code § 11126(e))

Q2 Discussion and action on personnel matters (Govt. Code § 11126(a))

ANNOUNCEMENT OF OPEN SESSION .....Mr. Evans

ADJOURN - The meeting will reconvene on Wednesday, June 14, 2006, at 9:00 a.m.

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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. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

The hearing location is wheelchair accessible. If you require assistance, please contact Cathy Stroh at (916) 324-2599, or e-mail Cathy.Stroh@boe.ca.gov to make special arrangements

* 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.

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ORAL HEARINGS

A. HOMEOWNER AND RENTER PROPERTY TAX ASSISTANCE HEARINGS

The Homeowner and Renter Property Tax Assistance hearings are scheduled for Tuesday, June 13, 2006.

B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS

The Corporate Franchise and Personal Income Tax hearings are scheduled for Tuesday, June 13, 2006.

C. SALES AND USE TAX APPEALS HEARINGS

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

C9. Fiesta Harbor Cruises, Inc., 269621 (UT)
For Petitioner: Tom Durr, Taxpayer
For Department: Christine Bisauta, Tax Counsel

C10. Dencom Systems, Inc., 194172 (AS)
For Petitioner: Douglas Denoff, Representative
For Department: Kevin Hanks, Hearing Representative

C11. J & J Station, Inc., 312851 (AS)
For Petitioner: Jae Kwon Kim, Taxpayer
Jung Hoon Oh, CPA
For Department: Kevin Hanks, Hearing Representative

C12. Hector Gonzalez, 251992 (AA)
For Petitioner: Steven L. Whitehorse, CPA
Kevin Lacey, Attorney
For Department: Kevin Hanks, Hearing Representative

~~C13. Canyon Motors, Ltd., 219451 (AS)~~
~~For Petitioner: John W. Harris, Attorney~~
~~Ron Canyon, Taxpayer~~
~~For Department: Kevin Hanks, Hearing Representative~~

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Gary Evans, Acting Chief
Board Proceedings Division

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