



STATE BOARD OF EQUALIZATION
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
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State Controller

BARBARA ALBY
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Second District, Sacramento

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Executive Director

STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
June 15-18, 2010

PRELIMINARY RECORD OF BOARD ACTIONS

Tuesday, June 15, 2010

The following is a preliminary record of Board actions taken at the June 15-18, 2010 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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A. Homeowner and Renter Property Tax Assistance Hearings
There are no items for this matter.

B. Corporate Franchise and Personal Income Tax Hearings

B1. Annabell M. Palmer, 467214

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

~~B2. Charles E. Grays II, 464314~~

B3. Steven A. McMahon, 479981

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

B4. ~~Robert M. Newell, Jr. and Judith A. Newell, 506927~~**C. Sales and Use Tax Appeals Hearings**

These items are scheduled for Wednesday, Thursday and Friday, June 16, 17 and 18, 2010.

D. Special Taxes Appeals Hearing

This item is scheduled for Friday, June 18, 2010.

E. Property Tax Appeals Hearings
There are no items for this matter.**F. Public Hearings**

These items are scheduled for the afternoon session.

G. Tax Program Nonappearance Matters – Consent

G1. Legal Appeals Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Ms. Yee	Yes
No final determination on sub-item 9.	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

➤ Hearing Notices Sent – No Response

1. Public Grocers, Inc., 392338 (AP)
2. Universal Management Systems, Inc., 440630 (EA)
- 3a. L & A Wholesale Corporation, 473951 (AC)
- 3b. Alberto Leonardo Cidron and Liliana M. Cidron, 473952 (AC)
4. Osman I. Elbiali, 466864 (AA)
5. Black on Black Motorcars, Inc., 415010 (AS)
6. Eric Miller Schwartzkopf, 330848, 415263 (AS)
7. Donald Goff, 414981 (EH)
8. Alford Label, Inc., 421082 (EA)
9. ~~David Bergstein, 425117 (AS)~~
10. Gerry Garvin, 407123 (AS)

- 11a. Michael Anthony Migliaro, 472805 (EA)
- 11b. Eirik Coel Orman, 479330 (EA)
- 12. T. M. O., Inc., 396038 (AP)
- 13. Lidia Lopez, 426825 (AP)
- 14. Stone International, Inc., 416295 (AR)
- 15. Sycamore Caterers, Inc., 272349 (AA)
- 16. Lifestyle Custom Cycles, LLC, 426169 (EA)
- 17. Kenneth Jon Sciallo, 393820 (GH)
- Petition for Release of Seized Property
 - 18. Tariq H. Alsamaan DDS, LLC, 524510 (ET)
 - 19. Ajay Singh, 521294 (ET)
 - 20. Ajay Singh, 521287 (ET)
 - 21. Iraj Safapour, 524515 (ET)
 - 22. Dave's Investments, Inc., 524512 (ET)

G2. Franchise and Income Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Ms. Yee	Yes
No final determination on sub-item 22.	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Decisions
 - 1. Jason Evers, 485897
 - 2. Frederick M. Fox, 468764
 - 3. Kurt M. Geib and Laura A. Geib, 449379
 - 4. Gilbert Butler Trust 1985 FBO Melissa Butler, 489488
 - 5. Hatfield 4060 Pike Lane Partnership, 402143
 - 6. Andrew Hawkins, 439471
 - 7. Yoong S. Lee and Sook Hyun Lee, 449399
 - 8. Oakwood Capital, LLC, 467798
 - 9. Olatunde Okesola, 444261
 - 10. Debbie A. Pasillas, 462005
 - 11. Eddie J. Perkins, 444207
 - 12. Colin Hugh Reynolds, 479956
 - 13. Daniel A. Sandoval, 483611
 - 14. Julie A. Smedley, 461163
 - 15. Nancie Smith and Estate of Harold F. Smith (Deceased), 475413
 - 16. Joel S. Timmons, 483614
 - 17. Eugene A. Villanueva, 450969
 - 18. Brett Welker, 445971
 - 19. Xinghui Wu, 488871
- Petitions for Rehearing
 - 20. Adalberto Barrios, 433000
 - 21. Richard Courtney, 400993
 - 22. ~~Joe L. Santos, 445970~~

G3. Homeowner and Renter Property Tax Assistance Matters

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

➤ Decisions

1. Jane Benjamin (Deceased), 450051
2. Douglas A. Cantlin, 437578
3. Leanna Denham, 436625
4. Armando R. Gaytan, Jr., 436732
5. Diane Herman, 426308
6. Anneli Hitchcock, 463834
7. Georgiana Johnson (Deceased) 431636
8. David Jones, 458664
9. Mari Kalpakchian, 443305
10. Incarnation Klawitter, 426668
11. Spring Lewis, 447802
12. Suzanne Mirzoyan, 431250
13. Charlotte Ann Moore, 443296
14. William Nolan, 422587
15. Marguerite H. Piarulli, 442461
16. Terrance L. Pullum, 448037
17. Guadalupe Ramirez, 420374
18. Shanah Robinson, 449936
19. Bennie Smith, 443291
20. William Strong, 450010
21. Joyce J. Thomas, 426208
22. Jorge Tobar, 403203
23. Milton H. Velasco, 470247
24. Denise I. Welch, 425212
25. Linyao Xie, 437910

G4. Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes – except not participating in sub-item 6.

- Redeterminations
 1. Pericom Semiconductor Corp., 513065 (GH)
 2. Cloudshield Technologies, Inc., 402952 (GH)
 3. California RSA #4, LP, 479525 (OH)
 4. Container Options, 514078 (EH)
- Denials of Claims for Refund
 5. Castle Knights Aviation, Inc., 435738 (KH)
 6. Google, Inc., 415249 (GH)

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes– except not participating in sub-items 5 and 7.
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes – except not participating in sub-items 5 and 12.

- Refunds
 1. Fireside Bank, 511344 (CH)
 2. T. F. N. Architectural Signage, Inc., 520347 (EA)
 3. American Material Mgt. Alliance, Inc., 474056 (EH)
 4. NEC Electronics America, Inc., 425396 (GH)
 5. Tyco Electronics Corporation, 523851 (OH)
 6. Ivy Hill Corporation, 399623 (OH)
 7. Starbucks Corporation, 525347 (OH)
 8. Banc of America Leasing & Capital, LLC, 519320 (OH)
 9. Wachovia Dealer Services, Inc., 510890 (EA)
 10. Los Angeles Times Communications, 504740 (AA)
 11. Webcraft, LLC, 480146 (OH)
 12. ABC, Inc., 435368 (OH)
 13. Mueller Nicholls, Inc., 447882 (CH)
 14. United Auto Credit Corporation, 512646 (EA)
 15. Pacific Marine Credit Union, 422583 (FH)
 16. Bombardier Mass Transit Corp., 481254 (AA)
 17. Carco Group, Inc., 437204 (OH)
 18. Pacific Capital Bank N. A., 491587 (GH)
 19. 1st United Services Credit Union, 509150 (CH)
 20. First City Credit Union, 450747 (AA)

G6. Special Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Not Participating

➤ Redeterminations

1. Progressive Casualty Insurance Co., 254100 (ET) 'CF'
2. Progressive Choice Insur. Co., 250602 (ET) 'CF'

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Not Participating

➤ Credits and Cancellations

1. Progressive Marathon Ins. Company, 250596 (ET) 'CF'
2. National Continental Ins. Company., 250604 (ET) 'CF'
3. Progressive West Insurance Company, 252225 (ET) 'CF'

➤ Refunds

4. 21st Century Insurance Company, 153478 (ET) 'CF'

There are no items for the following matters:

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

This item is scheduled for Friday, June 18, 2010.

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
This item is scheduled for Friday, June 18, 2010.

Q. Closed Session

This item is scheduled for Friday, June 18, 2010.

B. Corporate Franchise and Personal Income Tax Hearings

~~B5. Harold T. Riggs, Jr., 449373, 474423, 504746~~

~~B6. Edmund (Chad) Siva (Deceased), 384247, 390860, 401330, 401331, 481024~~

~~B7. Wayne L. Hause and Kelly R. Hause, 467603~~

B8. John Harold Kraft, 446023

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

B9. LaVona D. Shellmire, 510915

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

~~B10. Steven T. Waltner and Sarah V. Waltner, 468742~~

F. Public Hearings

- F1. Business Taxpayers' Bill of Rights Hearings
- F2. Property Taxpayers' Bill of Rights Hearings



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STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
June 15-18, 2010

PRELIMINARY RECORD OF BOARD ACTIONS

Wednesday, June 16, 2010

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B. Corporate Franchise and Personal Income Tax Hearings

B11. Ronald N. Frazar and Jane A. Frazar, 494349

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

B12. David Lail and Karen Lail, 439458

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

B13. Elisabeth Bossingham, 486595

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Ms. Yee	Yes
The Board imposed a \$1,500 frivolous appeal penalty to be apportioned equally among the years on appeal.	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

B14. Hendrika Bouwmeester, 490302

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

~~B15. Richard J. Epping and Lisa R. Epping, 483846~~

B16. Robert M. Miller, 449286

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

B17. Clinton T. Bookmyer, 492771

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Ms. Yee	Yes
The Board submitted the appeal for decision and deferred consideration of the matter with direction to the Franchise Tax Board to work with appellant to determine if relevant court documentation or records can be obtained and direction to the Appeals Division to track the matter and bring it back to the Board.	Ms. Alby	Abstain
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

B18. Gary Laub, 468084

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

B19. Armadillo Trading Co., Inc., 488037

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

- B20.a Rick Burningham, 469765
 B20.b Arturo Cueva, 487046
 B20.c Karl Eisenhammer, 476721
 B20.d Randolph Frodsham, 474115
 B20.e Carol Grant, 487068
 B20.f Richard Grant, 487065
 B20.g Christopher Gyorgy, 476765
 B20.h Demeris Parks, 476896, 482907
 B20.i Dan Pickell, 477221, 487503, 488194, 488195, 488196
 B20.j Jintau Two, 480043
 B20.k Anthony Wiest, 482498

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' appeals denied, except where conceded by FTB.	Ms. Yee	Yes
	Ms. Alby	Yes
The Board imposed frivolous appeal penalties as suggested by staff. Those frivolous appeal penalties are as follows: Rick Burningham, 469765, \$5,000; Arturo Cueva, 487046, \$5,000; Karl Eisenhammer, 476721, \$2,500; Randolph Frodsham, 474115, \$750; Carol Grant, 487068, \$5,000; Richard Grant, 487065, \$5,000; Christopher Gyorgy, 476765, \$5,000; Demeris Parks, 482907 and 476896, \$375 each; Dan Pickell, 477221, 487503, 488194, 488195 and 488196, \$500 each; Jintau Two, 480043, \$5,000; and, Anthony Wiest, 482498, \$750.	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C. Sales and Use Tax Appeals Hearing

C1. Jing Shen, 424037 (EA)

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



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STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
June 15-18, 2010

PRELIMINARY RECORD OF BOARD ACTIONS

Thursday, June 17, 2010

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C. Sales and Use Tax Appeals Hearings

C2. Medison America, Inc., 417171 (EA)

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

C3. Saddleback Recreational Vehicles, 379945 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.	Ms. Yee	Yes
	Ms. Alby	Yes
Approved staff's revised recommendation with additional adjustments.	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C4. Mokhim Rasooli and Malak Sajedah, 432459 (AC)

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

C5. Maherali, Inc., 343758 (KH)

<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, with additional time if needed, to respond, and the Appeals Division 30 days thereafter to review the parties' submissions and provide its recommendation to the Board.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C6. Thomas International Home Furnishings, 425486 (AS)

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

C7.a Chuy's Management Services Fresno, LLC, 341587 (KH)

C7.b Carpinteria Chuy's, Inc., 341590 (GH)

C7.c Chuy's Management Services Camarillo, 341591 (AR)

C7.d Chuy's Management Services Stevenson Ranch, LLC, 341592 (AR)

C7.e Chuy's Management Services Bakersfield, 341593 (AR)

C7.f Chuy's Management Services Thousand Oaks, 341594 (AR)

C7.g Jeanine Gayle Stenoien, 341596 (AR)

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

C8.a Melody Arya Husaini and Bahram Arya Husaini, 415086 (AC)

C8.b Chra Fasl Cusine Restaurant, Inc., 418856 (AC)

C8.c Char Fasl Restaurant, Inc., 418861 (AC)

C8.d Bahram Arya Husaini, 418864 (AC)

C8.e Melody Arya Husaini, 418867 (AC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Postponed to October 2010.	Ms. Yee Ms. Alby Ms. Steel Mr. Horton Mr. Chiang/ Ms. Mandel	

C9. D & H Service Station, 435924 (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, with additional time if needed, to respond, and the Appeals Division 30 days thereafter to review parties' submissions and provide its recommendation to the Board.	Ms. Yee Ms. Alby Ms. Steel Mr. Horton Mr. Chiang/ Ms. Mandel	Yes Yes Yes Yes Yes

~~C10. Aftershock Power Boats, Inc., 334423 (EH)~~

C11. LJ Corporation, 478296 (AA)

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

C12. Kamal F. Batech and Wafaa Elias Batech, 406741 (EH)

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

C13. J & L Phang, Inc., 443371 (AP)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially denied/granted.	Ms. Yee	Yes
	Ms. Alby	Yes
The Board ordered the allowance for happy hour be increased to 36%.	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

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Friday, June 18, 2010

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D. Special Taxes Appeals Hearing

D1. K.A.R.E.N. Oil Company, Inc., 339357 (MT)

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

C. Sales and Use Tax Appeals Hearings

C14. Matthew Emerey LaTray, 402632 (AS)

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

C15. Mas N Zul, Inc., 434597 (AR)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Ms. Yee	Yes
The Board ordered that the petition be submitted for decision, granting the petitioner 30 days to file supporting documents, the Department 30 days, with additional time if needed, to respond, and the Appeals Division 30 days thereafter to review the parties' submissions and provide its recommendation to the Board.	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C16. Jason R. Pridmore, 421508 (UT)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Ms. Yee	Yes
The Board ordered that the petition be submitted for decision, granting the petitioner 30 days to file supporting documents, the Department 30 days, with additional time if needed, to respond, and the Appeals Division 30 days thereafter to review the parties' submissions and provide its recommendation to the Board.	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C17. Zograb Kyababchyan, 472377 (AC)

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

C18. Nelly's Market, Inc., 445459 (FH)

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

Chief Counsel Matters

M. Other Chief Counsel Matters

M1. Request for Authorization to File *Amicus Curiae* Brief

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Ms. Yee	Yes
	Ms. Alby	No
	Ms. Steel	No
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

Administrative Session

P. Other Administrative Matters

P1. BOE Board Meeting Start Time

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The first day of the Sacramento Board Meetings, starting with July 2010 will convene at 10:00 a.m.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

Q. Closed Session