



**STATE BOARD OF EQUALIZATION**

450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080  
(916) 322-2270 • FAX (916) 324-3984  
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Third District, Rolling Hills Estates

JUDY CHU, Ph.D.  
Fourth District, Los Angeles

JOHN CHIANG  
State Controller

RAMON J. HIRSIG  
Executive Director

**STATE BOARD OF EQUALIZATION MEETING  
5901 Green Valley Circle, Room 207, Culver City  
August 5-7, 2008  
NOTICE AND AGENDA  
Meeting Agenda (as of 3:43 p.m., 08/05/08)**

**Agenda Changes**

**Tuesday, August 5, 2008**

**9:30 a.m. Board Meeting Convenes\***

Agenda items occur in the order in which they appear on the agenda. When circumstances warrant, the Board's Chair, Dr. Chu, may modify the order of the items on the agenda. Items may be postponed to a subsequent day; however, items will not be moved to an earlier day.

**Board Meeting\***

**Oral Hearings**

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

**B. Corporate Franchise and Personal Income Tax Hearings**  
(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

B1. Thomas Y. Chung and Chan N. Chung, 395925  
For Appellant: Thomas Chung, Taxpayer  
Chan Chung, Taxpayer  
Thomas R. Lamons, Representative  
Douglas Chong, CPA  
Tae Joon Kim, Witness  
For Franchise Tax Board: William Gardner, Tax Counsel

~~B2. Ana M. Moore and Mitchell Moore, 281619  
For Appellant: Ana Moore, Taxpayer  
Pat Wilson, CPA  
For Franchise Tax Board: Diane Ewing, Tax Counsel~~

- ~~B3. Elizabeth Dunham, 334589  
For Appellant: Elizabeth Dunham, Taxpayer  
Edward Moore, Representative  
Darrick Lewis, Representative  
For Franchise Tax Board: Mark McEvilly, Tax Counsel~~
- B4. Electronic Data Systems Corporation (EDS), 361467  
For Appellant: Kathleen P. Dill, Representative  
Jon A. Sperring, Representative  
For Franchise Tax Board: Karen Smith, Tax Counsel
- ~~B5. Helmut D. Mees and Rebecca Mees, 405246  
For Appellant: Giovanni Bellini, Representative  
For Franchise Tax Board: Maria Brosterhous, Tax Counsel~~
- ~~B6. Oscar E. Martinez, 402210  
For Appellant: Oscar E. Martinez, Taxpayer  
For Franchise Tax Board: Diane Ewing, Tax Counsel~~

**1:30 p.m. Board Meeting Reconvenes\***

**B. Corporate Franchise and Personal Income Tax Hearings**  
(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

- ~~B7. Mark Emad Towfiq and Carol K. Nakahara, 396384  
For Appellant: William Golgin, Representative  
For Franchise Tax Board: Christopher Parker, Tax Counsel~~
- B8. Francelle Vercher, 417995  
For Appellant: Francelle Vercher, Taxpayer  
For Franchise Tax Board: Diane Ewing, Tax Counsel
- B9. Victor Roy, 395839  
For Appellant: Victor Roy, Taxpayer  
For Franchise Tax Board: Diane Ewing, Tax Counsel

**C. Sales and Use Tax Appeals Hearings**  
(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

- C1. Aromatic Research & Tech, LLC, 301405 (OH)  
For Petitioner: Graham Hoad, Representative  
For Department: Kevin Hanks, Hearing Representative
- C2. Ibrahim Ibrahim and Sahar Ibrahim, 310288 (EH)  
For Petitioner: Ibrahim Ibrahim, Taxpayer  
Jack Rarick II, Enrolled Agent  
For Department: Mariflor Jimenez, Hearing Representative

- C3. Ralph A. Sandoval and Rafael G. Sandoval, 406895 (EA)  
 For Petitioner: Ralph A. Sandoval, Taxpayer  
 Graham Hoad, Representative  
 For Department: Kevin Hanks, Hearing Representative

**D. Special Taxes Appeals Hearing**

This item is scheduled for Wednesday, August 6, 2008.

There are no items for these matters:

- E. Property Tax Appeals Hearings  
 F. Public Hearings

**G. Tax Program Nonappearance Matters – Consent**

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

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

- Hearing Notice Sent – Appearance waived
  1. Western Dairy Construction, Inc., 358121 (KH)
- Hearing Notice Sent – No Response
  2. Daniel Sekyun Roh, 342557 (AC)
  3. Dastagir G. Omar, 355261 (EH)
  4. Quick Pick Food Stores Liquor, Inc., 254339 (EA)
  5. Tobacco Retailing USA, Inc., 139097 (AA)
  - ~~6a. Tal Rubin, 360275 (AC)~~
  - ~~6b. Sunrise Collections, Inc., 282023 (AC)~~
  - ~~6c. Yael Rubin, 360274 (AC)~~
  - ~~7. K.S. Designs, Inc., 312861 (AA)~~
  - ~~8. Donald R. Loya, 358842 (AC)~~
  9. Jose Agustin Fernandez, 400766 (AR)
  10. Vahagn Catering, Inc., 334789 (AP)
- Petitions for Release of Seized Property
  11. Saad Yelda Attisha, 443074 (ET)
  12. Elia Lewis Rezkalla and Rezk S. Rezk, 443058 (ET)

**G2 Franchise and Income Tax Matters .....Ms. Kelly**

- Decisions
  1. Alison Buergel, 333132
  2. Urve Pormeister, 382831
  3. A. G. Warner, 359094
  4. Collin M. Wing, 352189
- Petitions for Rehearing
  5. Sajid Batliwala and Rafia Batliwala, 329805
  6. Carol Grant, 383405
  7. Charles A. Harris, 381473
  8. Gilbert L. Tauberg and Mina Tauberg, 360375
  9. Judy Walther, 383468

- Hearing Notice Sent – Appearance Waived
  10. Jon Maple, 398911
  11. Shawn Mills, 395824
  12. Roger Romero, 397740
  13. Ruth Vinson, 384140
  14. Ruth Vinson, 384249

### **G3 Homeowner and Renter Property Tax**

#### **Assistance Matters.....Ms. Kelly**

- Decisions
  1. Nasib Duggal, 403206
  2. Terrie Hatcher, 394502
  3. Andrew Moore, 423198
  4. Allan Walden, 383500

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

- Redeterminations
  1. Dearborn Financial Institute, Inc., 379941 (OH)
  2. Mountain States Steel, Inc., 390199 (OH)
- Relief of Penalty/Interest
  3. Beckman Coulter, Inc., 443861 (EA)
- Denials of Claims for Refund
  4. Hyundai Motor Finance Company, 396356 (EA)
  5. John Arthur Hays, 310921 (AR)

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

- Credits and Cancellations
  1. William S. Kurr, 445807 (OH)
  2. Michael C. Fina Corporate Sales, Inc., 433828 (OH)
  3. Monica R. Ruiz, 445525 (EH)
- Refunds
  4. Bowne of Los Angeles, Inc., 133520 (AS)
  5. Telogy, Inc., 422014 (CH)
  6. Ariat International, Inc., 444199 (CH)
  7. Sims Group USA Corporation, 433716 (CH)
  8. Westamerica Graphics Corp., 400031 (EA)
  9. Cubic Defense Systems, Inc., 375114 (FH)
  10. Hyundai Motor Finance Company, 396356 (EA)
  11. Mercedes-Benz USA, LLC, 436855 (KH)
  12. Time Warner Entertainment Co., L.P., 391663 (OH)
  13. Gateway Companies, Inc., 334971 (OH)
  14. Motor Coach Industries, Inc., 440263 (OH)
  15. Sutter Visiting Nurse Association and Hospice, 420057 (KH)
  16. Gateway Professional, LLC, 334976 (OH)
  17. BMW of North America, LLC, 444613 (OH)
  18. Star CNC Machine Tool Corp., 417774 (AP)
  19. Star Financial Services, 433715 (AP)
  20. Mission Financial Services Corporation, 430891 (EA)

21. Rackable Systems, Inc., 420667 (CH)
22. Pure Process Systems, Inc., 444729 (OH)
23. 1st United Services Credit Union, 424979 (CH)
24. Sprint Communications Company, LP, 404176 (OH)
25. First Financial Credit Union, 433712 (AP)
26. Northrop Grumman Federal Credit Union, 432541 (AS)

**G6 Special Taxes Matters ..... Mr. Gau**

- Relief of Penalty
  1. Tesoro Refining and Marketing Company, 445176 (MT) 'CF'
  2. Tesoro Refining and Marketing Company, 445177 (MT)
  3. Omnipoint Communications, Inc., 448066 (ET)
- Denial of Claim for Refund
  4. Asher Shaitrit, 438143 (ET)

**G7 Special Taxes Matters – Credits, Cancellations, and Refunds..... Mr. Gau**

- Refunds
  1. Conocophillips Company, 388730 (MT)
  2. Ohio National Life Assurance Corp., 442016 (ET) 'CF'

There are no items for these matters:

- 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:

- H1 Legal Appeals Matters
- H2 Franchise and Income Tax Matters
- H3 Homeowner and Renter Property Tax Assistance Matters
- H4 Sales and Use Taxes Matters

**H5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds**

These items are scheduled for Wednesday, August 6, 2008.

There are no items for these matters:

- H6 Special Taxes Matters
- H7 Special Taxes Matters – Credits, Cancellations, and Refunds
- H8 Property Tax Matters
- H9 Cigarette License Fee Matters
- H10 Legal Appeals Property Tax Matters

There are no items for these matters:

- I. Tax Program Nonappearance Matters

**Chief Counsel Matters**

There are no items for these matters:

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

**Administrative Session**

There are no items for these matters:

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

**Q. Closed Session**

This item is scheduled for Wednesday, August 6, 2008.

**Adjourn** - The meeting will reconvene on Wednesday, August 6, 2008, at 9:30 a.m.

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The hearing location is accessible to people with disabilities. Please contact Claudia Madrigal at (916) 324-8261, or e-mail [Claudia.Madrigal@boe.ca.gov](mailto:Claudia.Madrigal@boe.ca.gov) if you require special assistance.

Diane G. Olson, Chief  
Board Proceedings Division

\* 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.

"CF" Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.



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**5901 Green Valley Circle, Room 207, Culver City**  
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**Agenda Changes**

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**Board Meeting\***

**Oral Hearings**

**C. Sales and Use Tax Appeals Hearings**  
(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

- C4. Bobby Eugene Cook, 333472 (FH)  
For Petitioner: Bobby Cook, Taxpayer  
For Department: Kevin Hanks, Hearing Representative
- C5.a. Jasvir Badesha, 315512 (EH)
- C5.b. Jasvir Badesha and Amarjit Badesha, 315514 (EH)  
For Petitioner: James Taheran, Enrolled Agent  
Helen Lee, CPA  
Clyde Sleigh, Representative  
For Department: Mariflor Jimenez, Hearing Representative
- C6. Robere's Jewelry, Inc., 220461 (FH)  
For Petitioner: Frank Kohl, Accountant  
For Department: Kevin Hanks, Hearing Representative

- C7. American Telephone and Telegraph Company, 251880, 330162 (OH)  
 For Petitioner/Claimant: Jeffrey G. Varga, Attorney  
 Michael James Guerriero, Attorney  
 For Department: Bradley Heller, Tax Counsel
- C8. Eduardo Orta, 390729 (AP)  
 For Petitioner: Edward Orta, Taxpayer  
 For Department: Kevin Hanks, Hearing Representative

**H. Tax Program Nonappearance Matters – Adjudicatory**

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

**H5 Sales and Use Taxes Matters – Credits, Cancellations,  
 and Refunds..... Ms. Henry**

- Refund  
 1. Sea World, Inc., 415835 (FH)

**1:30 p.m. Board Meeting Reconvenes\***

**C. Sales and Use Tax Appeals Hearings**

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

- C9. Carrolandia #1 Auto Sales, Inc., 360245 (AS)  
 For Petitioner: Ray Borroel, Bookkeeper  
 Jorge Lagos, President  
 Lia Lagos, Secretary  
 For Department: Kevin Hanks, Hearing Representative
- C10. Jose Efrain Medinilla, 252958 (AP)  
 For Petitioner: Jose E. Medinilla, Taxpayer  
 For Department: Kevin Hanks, Hearing Representative
- C11. Jake Earl Williams, 288780 (EH)  
 For Petitioner: Jack Adams, Enrolled Agent  
 Denise Williams, Representative  
 For Department: Kevin Hanks, Hearing Representative
- C12. Trung Duc Trinh and Shelly C. Yun-Trinh, 330253 (AS)  
 For Petitioner: Shelley Y. Trinh, Taxpayer  
 Jung Hoon Oh, CPA  
 For Department: Mariflor Jimenez, Hearing Representative
- C13. Shaya Beverly Center, Inc., 330254 (AS)  
 For Petitioner: Shelley Y. Trinh, Taxpayer  
 Jung Hoon Oh, CPA  
 For Department: Mariflor Jimenez, Hearing Representative

**D. Special Taxes Appeals Hearing**

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

~~D1. Adnan Hasan Bawanah, 314857 (ET)~~

~~For Petitioner: Adnan Bawanah, Taxpayer~~

~~Alfred J. Verdi, Attorney~~

~~For Department: Tim Treichelt, Tax Counsel~~

**Announcement of Closed Session ..... Ms. Olson**

**Q. Closed Session**

Q1. Pending litigation: *REM Concepts, Inc. dba ABC Window Company vs. California, State Board of Equalization et al.*, Los Angeles Superior Court Case No. BC378831 (Gov. Code § 11126(e))

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

**Announcement of Open Session ..... Ms. Olson**

**Adjourn** - The meeting will reconvene on Thursday, August 7, 2008, at 9:30 a.m.

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**Board Meeting\***

**Oral Hearings**

**C. Sales and Use Tax Appeals Hearings**

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C14. Daniel Ilko, 262991, 334436 (FH)  
For Petitioner: A. Lavar Taylor, Attorney  
For Department: Cary Huxsoll, Tax Counsel

C15. Mostafa Vakilian, 254076 (EA)  
For Petitioner: Appearance Waived  
For Department: Kevin Hanks, Hearing Representative

C16.a. James William Justice, 330247 (EA)  
C16.b. Joyce Allen Justice, 327635 (EA)  
For Petitioner: A. Lavar Taylor, Attorney  
For Department: Robert Tucker, Tax Counsel

- C17.a. Steven C. Kissen, Diana M. Jianas, and John C. Calderone, 101472 (EA)  
C17.b. Steven C. Kissen, Thomas E. Stone, and Alex T. Jianas, 101476 (AC)  
C17.c. Mr. Bones-Fine Cigars and Tobaccos, Inc., 101475 (EA)  
C17.d. Mr. Bones-Fine Cigars and Tobaccos, Inc., 249937 (FH)  
C17.e. Steven C. Kissen and Diana M. Jianas, 101474 (EA)  
For Petitioner: Steven C. Kissen, Taxpayer  
For Department: Mariflor Jimenez, Hearing Representative
- C18.a. Manouch Lankarani, 252973 (EH)  
C18.b. Mountain Magic Motors, Inc., 252972, 359519 (EH)  
For Petitioner/Claimant: Manouch Lankarani, Taxpayer  
Linus Amarikwa, Representative  
Pamela Lankarani, Witness  
For Department: Kevin Hanks, Hearing Representative
- C19. Vishwa Rup Lakhanpal, 100564, 234649 (AR)  
For Petitioner/Claimant: Vishwa Rup Lakhanpal, Taxpayer  
Anita Lakhanpal, Witness  
Joseph J. Cohen, Representative  
For Department: Kevin Hanks, Hearing Representative
- C20. Danny Kangsok Kim, 386898 (EA)  
For Petitioner: Danny Kangsok Kim, Taxpayer  
For Department: Kevin Hanks, Hearing Representative
- C21. Fred E. Peters, 391649 (EA)  
For Petitioner: Fred Peters, Taxpayer  
Lydia Turanchik, Attorney  
Charles Betz, Witness  
For Department: Cary Huxsoll, Tax Counsel

## Adjourn

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