



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
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MICHELLE STEEL
Third District, Rolling Hills Estates

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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 October 2-4, 2007

PRELIMINARY RECORD OF BOARD ACTION

Tuesday, October 2, 2007

The following is a preliminary record of Board actions taken at the October 2, 2007 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

ORAL HEARINGS

- A. Homeowner and Renter Property Tax Assistance Hearings**
There were no items for this matter.

B. Corporate Franchise and Personal Income Tax Hearings**B1. Domingo Chavez, Jr., 378262**

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

B2. Donna Yarnovich, 345641

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

B3. Michael Edward Farrell and Christine Marie Farrell, 268382

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

B4. Kenneth Schweit, 342024 – APPEARANCE WAIVED

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

B5. David H. Ward, 379737

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

B6. Hseintai Meng and Shauming Mong, 333224

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Appeal Partially Granted/Denied Board ordered that the common stock be valued at 80 cents per share.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

B7a. Leonard J. Saubel, 352452, 379738

B7b. Lonae J. Saubel, 355613

B7c. Leila J. Saubel, 355681

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

B8. Daniel V, Inc., 342609

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination	Ms. Yee	Yes
Taxpayer granted 30 days to submit post hearing documentation, the Franchise Tax Board 30 days to respond, and the Appeals Division 30 days to provide its recommendation to the Board.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

B9. Berendo, Inc., 384277

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

B10. Kent Fitch and Katherine Fitch, 328497 – APPEARANCE WAIVED

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

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
	Mr. Leonard	Yes
No Final Determination on sub-item 1	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Hearing Notice Sent – No Response
 1. ~~Thomas D. Thomas, 315849 (UT)~~
 2. Patricia Golden, 343757 (AA)
 3. Bradford H. Sachs, 260796 (EAA)
 4. Matthew Aloysius Valentine, 249941 (EH)
- Hearing Notice Sent – Appearance Waived
 5. Larry Wahl and Patricia J. Wahl, 268395 (MT)
 6. Jales A. Mello, 269575 (EH)
 7. Artest Corporation, 301725, 301726, 301728, 301729, 301731, 301732, 301733, 301735, 334953, 339732, 339735, 339736, 346954, 356096, 356097, 356098 (GH)
- Petition for Release of Seized Property
 8. San Mateo Links Corporation, 405480 (ET)

G2 Franchise and Income Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Decisions
 1. Phil Blat, 359601
 2. Harold Leonard Kuder, Jr., 362625
 3. Michael S. Stele and Emma V. Stele, 358661
 4. Albert W. Yeung, 360336
- Petitions for Rehearing
 5. Jose Alvarez, Jr., 342600
 6. Butch Berry, 344963
 7. David Klein, 316299, 342006
 8. Joel Kreiner and Stella Kreiner, 340869
 9. Margaret L. Rogers, 330576, 331883, 332659

G3 Homeowner and Renter Property Tax Assistance Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Decisions
1. Felicidad E. Ayeras, 379517
 2. Jicai Chen, 379288
 3. Jimmy L. Conley, 387625
 4. Ernesto S. Cortes, 380024
 5. Mary G. Domen, 378261
 6. Rakhil Goldberg, 379924
 7. Albert Hawkins, 378175
 8. Hyingil Kim, 374503
 9. Carolyn Kincaid, 380513
 10. Yan-Qun Liang, 374157
 11. Lien B. Nguyen, 373057
 12. Vitaliy Tsverov, 378187
 13. Deming Wen, 372919
 14. Xiu Ying Ye, 378572

G4 Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations No Final Determination on sub-items 2 and 4	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Redeterminations
1. Catalina Channel Express, Inc., 355256 (EAB)
 2. ~~Michael P. Rogers, 314398 (CH)~~
 3. Shell Oil Company, 288839 (OHC)
- Relief of Penalty/Interest
4. ~~Christies, Inc., 404723 (OHB)~~
 5. Hanson Aggregates. Pacific Southwest, Inc., 405962 (OHC)
 6. Nextel Systems Corporation, 405963 (OHB)

- Denials of Claims for Refund
 7. Huntsman Advance Materials Americas, Inc., 349730 (AS)
 8. CB Mill, Inc., 312199 (BH)
 9. Rancho Santa Fe Thrift & Loan, 305283 (FHB)

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
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes – except not participating in sub-items 11 and 15

- Credits and Cancellations
 1. Accent Bath Remodeling, 406678 (AS)
- Refunds
 2. Lamps Plus, Inc., 401685 (AC)
 3. Advance Business Graphics, 341259 (EH)
 4. Nissan North America, Inc., 380206 (AS)
 5. Visa U.S.A., Inc., 379212 (BH)
 6. Serb Systems, Inc., 400804 (CH)
 7. Stater Brothers Markets, Inc., 406921 (EH)
 8. Stanford University Hospital, 332029 (GH)
 9. KHS a Division of Klochner KHS, 398834 (OHA)
 10. Dang Vu, Inc., 405574 (EA)
 11. Wells Fargo Service Company, 330484 (BH)
 12. C.R. Bard, Inc., 202145 (OHB)
 13. NCR Corporation, 373868 (OHA)
 14. Cedars-Sinai Medical Center, 271116 (AS)
 15. Frito-Lay North America, Inc. 376797 (OHC)
 16. Mobile Systems Wireless, Inc., 405235 (FHB)
 17. Rancho Santa Fe Thrift & Loan, 305283 (FHB)
 18. Questek, Inc., 383890 (GH)
 19. John A. Roush, 379583 (KHO)
 20. Fosber America, Inc., 398880 (OH)

There were 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 were no items for this matter.

I. Tax Program Nonappearance Matters

There were no items for the following matters:

- I1 Property Taxes Matters
- I2 Offers-in-Compromise Recommendations

BOARD MEETING RECONVENES AT 1:30 P.M.***ORAL HEARINGS****B. Corporate Franchise and Personal Income Tax Hearings**

B11a. Yolanda King Family Trust, 357825

B11b. Mary L. Tunney Junior Trust, 357829

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

B12. Paul L. Mickelsen and Patricia A. Mickelsen, 343108

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Appeal Denied	Ms. Yee	Yes
Formal Opinion to be drafted	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

B13. Karen J. Hodsdon, 383402

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied A \$2,500.00 frivolous appeal penalty was ordered.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

B14. Mark Morgan, 378779

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

B15. Victor Roy, 307162, 341901

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

B16. Jimmy Lui, 374768, 378419, 383325

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeals Denied A \$500.00 frivolous appeal penalty was ordered for each year on appeal.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

B17. Patrick E. Galvin, 377389 – NO APPEARANCE

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Ms. Yee	Yes
A \$2,500.00 frivolous appeal penalty was ordered.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

C. Sales and Use Tax Appeals Hearings

These items were scheduled for Wednesday and Thursday, October 3-4, 2007.

D. Special Taxes Appeals Hearings

These items were scheduled for Wednesday and Thursday, October 3-4, 2007.

E. Property Tax Appeals Hearings

There were no items for this matter.

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. Approval of Board Committee Meeting Minutes
- P. Other Administrative Matters

Q. Closed Session**ADJOURN**



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STATE BOARD OF EQUALIZATION MEETING 5901 Green Valley Circle, Room 207, Culver City October 2-4, 2007

PRELIMINARY RECORD OF BOARD ACTION

Wednesday, October 3, 2007

The following is a preliminary record of Board actions taken at the October 3, 2007 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

ORAL HEARINGS

- A. Homeowner and Renter Property Tax Assistance Hearings**
There were no items for this matter.

- B. Corporate Franchise and Personal Income Tax Hearings**
These items were scheduled for Tuesday, October 2, 2007.

C. Sales and Use Tax Appeals Hearings

C1. General Petroleum, Corporation, fka, G.P. Resources, Inc., 262777 (AA) –
APPEARANCE WAIVED

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Ms. Yee	Yes
Approved Staff Recommendation	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

C2. Frederick Joe Miller, 266145 (EA)

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

C3. Rodney Benn Productions, Inc., 294607 (UT)

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

C4. Alex K. Soliman, Inc., 297064, 317007 (EH)

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

C5. Troy A. Richardson, 346909 (FH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition granted as to Issue 1 only and denied as to the remainder.	Ms. Yee	No
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	No
	Mr. Chiang/Ms. Mandel	Yes

C6. Rishi, Inc., 287281 (AA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied Approved staff's revised recommendation	Ms. Yee	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

C7. Sandy Ann Oneal Kane, 308481 (GH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied Delete penalties, otherwise approved staff's revised recommendation	Ms. Yee	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

C8. Digby Industries, Inc., 239664 (EH)

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

C9a. Manouch Lankarani, 252973 (EH) – DEFERRED

C9b. Mountain Magic Motors, Inc., 252972, 359519 (EH) – DEFERRED

BOARD MEETING RECONVENES AT 1:30 P.M.***ORAL HEARINGS****C. Sales and Use Tax Appeals Hearings**

C10. Center for Bio-Ethical Reform, 271792 (UT)

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

C11. Wimatex, Inc., 299479, 401103 (AA)

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

C12. Jose Efrain Medinilla, 252958 (AP)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination	Ms. Yee	
New Appeals Conference to be held.	Mr. Leonard	
	Ms. Steel	
	Ms. Chu	
	Mr. Chiang/Ms. Mandel	

C13. Jun Ja Hwang, 259556 (AS)

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

C14. Hair Touch, 281210 (AC) – APPEARANCE WAIVED

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Ms. Yee	Yes
Approved Staff Recommendation	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

C15. Ron Sanchez, 283578 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination	Ms. Yee	Yes
Taxpayer's petition deferred to allow a possible dual determination against the purchaser of the vessel.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

C16. Shoreline Helicopters, LLC, 297719 (UT)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination	Ms. Yee	Yes
Ordered that Taxpayer be granted 30 days to submit post hearing documentation, the Department 30 days to respond and the Appeals Division 30 days to prepare a recommendation to the Board	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

C17. Laurencio Gutierrez, Sergio Gutierrez, and Ruben Gutierrez Alvarez, 312859 (FH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination	Ms. Yee	Yes
Ordered that Taxpayers be granted 30 days to submit post hearing documentation, the Department 30 days to respond and the Appeals Division 30 days to prepare a recommendation to the Board	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

C18a. Gary R. Wickel, 288134 (FH)

C18b. John Peter Wickel, Jr., 286273 (FH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Petitions Denied	Ms. Yee	Yes
Directed staff to confirm that all monies have been properly credited to the liability.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

C19. Michael Henry Gryn, 249777 (AA)

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

D. Special Taxes Appeals Hearings

These items were scheduled for Thursday, October 4, 2007.

E. Property Tax Appeals Hearings

There were no items for this matter.

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STATE BOARD OF EQUALIZATION MEETING 5901 Green Valley Circle, Room 207, Culver City October 2-4, 2007

PRELIMINARY RECORD OF BOARD ACTION

Thursday, October 4, 2007

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BOARD MEETING

ORAL HEARINGS

- A. Homeowner and Renter Property Tax Assistance Hearings**
There were no items for this matter.

- B. Corporate Franchise and Personal Income Tax Hearings**
These items were scheduled for Tuesday, October 2, 2007.

C. Sales and Use Tax Appeals Hearings

C20. Maranello Investments, LLC, 218340 (UT)

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

C21. O.P. Shuman and Sons, Inc., 315317 (OH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination Ordered that Taxpayer be granted 30 days to submit post hearing documentation, the Department 30 days to respond and the Appeals Division 30 days to prepare a recommendation to the Board	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

C22. Mostafa Vakilian, 254076 (EA) – POSTPONED
TO THE NEXT CULVER CITY MEETING

C23a. Russell Edward Walker, 252965 (EH)

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

C23b. Michael La-Rue Dias, 252967 (EH)

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

C24. Los Angeles PartyWorks, Inc., 144839 (AP)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination Petition returned to the district for a reaudit.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

C25. Finn Moller, 288211 (AS)

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

C26a. ABC NJ, Inc., 295979 (EH)

C26b. Bosch Auto Center, Inc., 295978 (EH)

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

C27a. Ameritrans, Inc., 315414, 315417 (KH) – DEFERRED

C27b. Ameriwest, Inc., 281204, 315418 (KH) – DEFERRED

C28. Tram Anh Thi Duong, 249652 (EA) – POSTPONED
TO THE NEXT CULVER CITY MEETING

BOARD MEETING RECONVENES AT 1:30 P.M.*

ORAL HEARINGS

C. Sales and Use Tax Appeals Hearings

C29a. Denton Vacuum, Inc., 145713 (OH) – DEFERRED

C29b. Denton Vacuum, LLC, 267792 (OH) – DEFERRED

D. Special Taxes Appeals Hearings

Revocation Appeal Hearing

D1. Ghassan Elmalih, 330138 (ET)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination	Ms. Yee	Yes
A new hearing is to be held at the next Culver City meeting.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

Special Taxes Appeals Hearings

D2. Tri Van Vo, 211895 (ET)

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

D3. Onnik Mooradian and Mariette Mooradian, 220157, 220158, 292978, 293031 (MT)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Petitions Partially Granted/Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
Delete the Failure to Pay Penalty on the Montclair location.	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

ADJOURN

UNOFFICIAL