



STATE BOARD OF EQUALIZATION
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
(916) 322-2270 • FAX (916) 324-3984
www.boe.ca.gov

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First District, San Francisco
SEN. GEORGE RUNNER (RET.)
Second District, Lancaster
MICHELLE STEEL
Third District, Orange County
JEROME E. HORTON
Fourth District, Los Angeles
JOHN CHIANG
State Controller
CYNTHIA BRIDGES
Executive Director

STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
October 23-25, 2012
NOTICE AND AGENDA
Meeting Agenda (as of 10/25/2012, 10:00 AM)

[Agenda Changes](#)

[Webcast on Tuesday, October 23, 2012](#)

Tuesday, October 23, 2012

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 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.

- A. Homeowner and Renter Property Tax Assistance Appeals Hearings
There are no items for this matter.
- B. Corporate Franchise and Personal Income Tax Appeals Hearings**
(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

B1. [Gerald J. Marcil and Carol L. Marcil, 458832 +](#)
 For Appellants: Gerald J. Marcil, Taxpayer
 Layton L. Pace, Attorney
 For Franchise Tax Board: David Gemmingen, Tax Counsel
 Michael Cornez, Tax Counsel

~~**B2. [Shin P. Yang and Connie L. Deng, 589501 +](#)**~~
~~For Appellants: Shin P. Yang, Taxpayer~~
~~For Franchise Tax Board: Marguerite Mosnier, Tax Counsel~~
~~Karen Smith, Tax Counsel~~

~~**B3. [Bret A. Curtis and Yecenia M. Curtis, 594236 +](#)**~~
~~For Appellants: Steve Mather, Attorney~~
~~For Franchise Tax Board: Michael Cornez, Tax Counsel~~
~~Karen Smith, Tax Counsel~~

B4. Thomas L. Cantor and Cheryl A. Cantor, 597487 +
 For Appellants: Thomas L. Cantor, Taxpayer
 Melody S. Thornton, Representative
 For Franchise Tax Board: Eric Yadao, Tax Counsel
 Karen Smith, Tax Counsel

B5. JK Group, LLC, 448306 +
 For Appellant: James I. Kozen, Taxpayer
 Edwin P. Antolin, Attorney
 For Franchise Tax Board: Todd Watkins, Tax Counsel
 Michael Cornez, Tax Counsel

~~**B6. Sean Brunske, 597425 +**~~
~~For Appellant: Sean Brunske, Taxpayer~~
~~For Franchise Tax Board: Marguerite Mosnier, Tax Counsel~~
~~Diane Ewing, Tax Counsel~~

~~**B7. Cha Radiology Associate, 595850 +**~~
~~For Appellant: Eun Sug Cha, Taxpayer~~
~~For Franchise Tax Board: Eric Yadao, Tax Counsel~~
~~Craig Scott, Tax Counsel~~

C. Sales and Use Tax Appeals Hearings

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

~~**C1. Deanna Robinson Interiors, Inc., 519485 (EA) +**~~
~~For Petitioner: Deanna D. Robinson, Taxpayer~~
~~William Walls, Representative~~
~~For Department: Lawrence Mendel, Tax Counsel~~

~~**C2. Life-Care Home Health and Medical Supplies, Inc., 495335 (AS) +**~~
~~For Petitioners: Shawn Naim, Taxpayer~~
~~Joseph Boodaie, Representative~~
~~For Department: Marc Alviso, Hearing Representative~~

~~**C3. Stainless Fixtures, Inc., 505327 (AP) +**~~
~~For Petitioner: David Berger, Attorney~~
~~Lana Hammerton, Representative~~
~~For Department: Scott Lambert, Hearing Representative~~

C4. Mordehay Rabinowiz, 489446 (AC) +
 For Petitioner: Mordehay Rabinowiz, Taxpayer
 Niel Ruben, Representative
 Andrew Park, Representative
 Leron Rabinowiz, Witness
 For Department: Scott Lambert, Hearing Representative

D. Special Taxes Appeals Hearing

This item is scheduled for Thursday, October 25, 2012.

There are no items for following 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 MattersMr. Levine

- Hearing Notices Sent – No Response
 1. Mica Industries, Inc., 352527 (EA)
 2. Ibrahim Fayez Saloum, 533106 (EH)
 3. Luis Gerardo Mendivelso Torres, 522897 (EA)
 4. PAD, 460686 (EH)
 5. Dolce Enoteca, LLC, 532495 (AS)
 6. Luis Alfredo Miranda and Eva Guardado, 528936 (AC)
 7. The Entertainment Group (TEG), Inc., 533444 (AA)
 8. Behzad Bandari, 518636, 607169 (AR)
 9. Guillermina Ahumada and Jose A. Ahumada, 425152 (AR)
 10. West Bay Motors Incorporated, 552181 (AS)
 11. Thomas Edward Kinder, 546324, 546328 (AS)
 12. Armen Hovhannisyan, 389682 (ET)
- Hearing Notices Sent – Appearance Waived
 13. Atco Enterprises, Inc., 359307, 359854 (ET)
- Petition for Release of Seized Property
 14. Dhanoa, Inc., 624561 (ET)

G2. Franchise and Income Tax Matters Mr. Epolite

- Hearing Notice Sent – No Response
 1. Howard B. Han and Seung W. Han, 577081
- Decisions
 2. Yoshio Aoki, 553610
 3. Mary Ann Ault, 534656
 4. Cornerstone Real Estate Fund A, LLC, 574006
 5. Gervase F. Eline III, 567681
 6. Cristiana Ferrari, 551247
 7. Danny L. Gantt and Marilyn J. Gantt, 560555
 8. James A. Gregoline, 557786
 9. Ricardo Hinestroza, 553528
 10. Mark E. Holm, 576514
 11. Jennifer Hu, 571278
 12. Sheila Kennedy, 530951
 13. William Kwok, 571820
 14. Rebecca Martz, 573096
 15. Barbara Olstad, 573721

- 16. RMDI Corporation, 594848
 - 17. Douglas Samski, 559019
 - 18. Vittaria.com, Inc., 563333
 - Petitions for Rehearing
 - 19. Ronald P. Cox and Chen Li, 537134
 - 20. Angela Real, 536331
- G3. Homeowner and Renter Property Tax Assistance Matters
There are no items for this matter.
- G4. Sales and Use Taxes Matters.....Mr. McGuire
- Redeterminations
 - 1. Orange County Plastering Co., Inc., 329383 (EA)
 - 2. St. Francis Medical Center, 585711 (AA)
 - 3. Jacobson, David Enterprise, Inc., 572115 (EH)
 - Relief of Penalty/Interest
 - 4. Alpha Beta Company, 623588 (AA)
 - Denials of Claims for Refund
 - 5. Tractor Supply Company, 592483 (OH)
 - 6. Medcal Sales, LLC, 577725 (EH)
 - 7. Boral Stone Products, LLC, 539352 (JH)
- G5. Sales and Use Taxes Matters – Credits, Cancellations, and RefundsMr. McGuire
- Credits and Cancellations
 - 1. Marty James Orosco, 624120 (CH)
 - 2. Mikial Singh Nijjar, 624113 (CH)
 - 3. SCP Distributors, LLC, 620956 (OH)
 - 4. Superior Auto-Mission Hills, LLC, 621426 (AC)
 - Refunds
 - 5. Manchester Resorts, L.P., 599651 (FH)
 - 6. Chevrolet Motor Division, 613937 (OH)
 - 7. Mercedes-Benz USA, LLC, 612935 (KH)
 - 8. Insurance Company of the West, 531594 (FH)
 - 9. BMW of North America, 614384 (OH)
 - 10. Elgin Laib, Jr., 609925 (EA)
 - 11. Caridianbct, Inc., 513661 (OH)
 - 12. Save Mart Supermarkets, 614175 (KH)
 - 13. Boral Stone Products, LLC, 539352 (JH)
 - 14. Home Acceptance Corporation, 557531 (EA)
- G6. Special Taxes Matters Mr. Gau
- Redetermination
 - 1. Verizon Business Network Services, Inc., 437657 (ET)
 - Relief of Penalty
 - 2. Molina Healthcare of CA Partner Plan, Inc., 604897 (ET) 'CF'
 - 3. MillerCoors, LLC, 613558 (ET) 'CF'
 - 4. Vitol, Inc., 620434 (MT) 'CF'
 - 5. Aetna Life Insurance Co., 624675 (ET) 'CF'

- G7. Special Taxes Matters – Credits, Cancellations, and Refunds Mr. Gau
 - Credit and Cancellation
 - 1. Haycock Petroleum Company, 466750 (MT) ‘CF’
 - Refund
 - 2. The Wine Group, LLC, 550312, 552965, 557368 (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

H. Tax Program Nonappearance Matters – Adjudicatory

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

- H1. Legal Appeals MattersMr. Levine
 - Petition for Rehearing
 - 1. [Frangi’s Restaurant, Inc., 433581 \(AS\) +](#)

There are no items for the following 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
- 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

I. Tax Program Nonappearance Matters

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

- I1. Property Taxes Matters
There are no items for this matter.
- I2. Offer in Compromise Recommendations Mr. Anderson
 - 1a. Bruce Terrance Busby
 - 1b. Kathleen Ann Busby
 - 1c. Atwill, L.L.C.
 - 2. Stephen Williams Churchill
 - 3a. Karen P. Kukkonen
 - 3b. Fountains Plus Garden Center, Inc.
 - 4. Barbara Renae McWherter
 - 5. Michael Timothy Scott, Jr.
 - 6. Floyd Thorne
 - 7. Wionics Technologies, Inc.
 - 8. Tommy Vaughn Woods
- I3. Local Tax Reallocation Matters
There are no items for this matter.

Chief Counsel Matters

Items that appear under these matters provide information to the Members and may require Board action or direction.

J. Rulemaking

- J1. [Adoption of Emergency Regulations – Lumber Products Assessment +](#) Mr. Tucker / Mr. Smith
Request Board authorization to promulgate an emergency regulation to implement the provisions of AB 1492 (Chapter 289, Stats of 2012).

There are no items for the following matters:

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

Administrative Session

Items that appear under these matters provide information to the Members and may require Board action or direction.

N. Consent Agenda Ms. Richmond
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

N1. Board Resolution +

- Regina Evans-Jarrett

N2. Approval of 2013 Emergency Telephone Users Surcharge Rate +

Staff recommendation for setting the Emergency Telephone Users Surcharge rate for the 2013 calendar year.

N3. Approval of the 2013 Board Workload Plan +

The plan consists of the 2013 Board meeting calendar, annual property tax calendars, and significant dates considered in setting Board meeting dates.

O. Adoption of Board Committee Reports and Approval of Committee Actions
There are no items for this matter.

P. Other Administrative Matters

P1. Executive Director's Report Ms. Bridges

1. CROS Project Update and Actions Mr. Steen
Progress on the CROS project to replace BOE's two current tax legacy technology systems.

There are no items for the following matters:

P2. Chief Counsel Report

P3. Sales and Use Tax Deputy Director's Report

P4. Property and Special Taxes Deputy Director's Report..... Mr. Gau

1. **Fire Prevention Fee Program Update +**

P5. Administration Deputy Director's Report + Ms. Houser

1. 2012/13 Budget Update - Information on the Governor's Budget may be provided.
2. **Legislative Budget Change Proposals – will be presented for Board discussion and approval. +**
 - a. **AB 1492 Lumber Products Assessment +**
 - b. **AB 2323 Publication of Board Opinions +**
 - c. Additional Budget Change Proposals based on enacted Legislation may be presented.

There are no items for the following matters:

- P6. Technology Deputy Director’s Report
- P7. External Affairs Deputy Director’s Report

Announcement of Closed Session Ms. Richmond

Q. Closed Session

- Q1. Discussion and approval of staff recommendations regarding settlement cases (Rev. & Tax. Code, §§ 6901, 7093.5, 30459.1, 50156.11).
- Q2. Discussion and action on personnel matters (Gov. Code, § 11126(a)).

Announcement of Open Session..... Ms. Richmond

Recess - The meeting will reconvene on Wednesday, October 24, 2012, at 9:30 a.m.

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Joann Richmond, Chief
Board Proceedings Division

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



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C. Sales and Use Tax Appeals Hearings

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

C5. [Macradij Sarkis Yacoubian, 508838 \(AC\) +](#)

For Petitioner: Macradij Yacoubian, Taxpayer
 For Department: Scott Lambert, Hearing Representative

~~C6. [Anwer Ali Jadhavji, 202563 \(AC\) +](#)~~

~~For Petitioner: Shiraz Lakhani, Representative
 For Department: Scott Lambert, Hearing Representative~~

C7. [Café 976, LLC, 479006, 504670 \(FH\) +](#)

For Taxpayer/Claimant: Anne Dierickx, Taxpayer
 For Department: Marc Alviso, Hearing Representative

~~C8. [Jerry Pena, 478061 \(EH\) +](#)~~

~~For Petitioner: Norma Miller, Representative
 James S. Miller II, Representative
 For Department: Scott Lambert, Hearing Representative~~

C9. [Miguel Orejel and Magdalena Orejel, 529908 \(AA\) +](#)

For Petitioners: Miguel Orejel, Taxpayer
 Joyce Rebhun, Representative
 For Department: Marc Alviso, Hearing Representative

- ~~C10. Craig Robert Hansen, 518238 (EH) +
For Taxpayer: Craig Robert Hansen, Taxpayer
For Department: Kevin Smith, Tax Counsel~~
- C11. Melika, Inc., 549416 (AS) +
For Petitioner: Joyce Rebhun, Representative
For Department: Scott Lambert, Hearing Representative
- C12. Club Red Square, LLC, 510332 (AC) +
For Taxpayer: Appearance Waived
For Department: Scott Lambert, Hearing Representative
- ~~C13a. Salim Ramzan Ali Jivani and Farida Salim Jivani, 513980 (KH) +
C13b. Salim Ramzan Ali Jivani and Farida Salim Jivani, 513982 (KH) +
C13c. Salim Ramzan Ali Jivani and Farida Salim Jivani, 513983 (KH) +
C13d. Salim Ramzan Ali Jivani and Farida Salim Jivani, 513984 (KH) +
For Petitioners: Salim Ramzan Ali Jivani, Taxpayer
For Department: Scott Lambert, Hearing Representative~~
- C14. Nabil W. Waniss, 491575 (EA) +
For Petitioner: Appearance Waived
For Department: Scott Lambert, Hearing Representative
- C15. Jose E. Sanchez, 489568, 505671(EA) +
For Taxpayer/Claimant: Jose Sanchez, Taxpayer
Carlos E. Chait, Representative
For Department: Kevin Smith, Tax Counsel
- C16. Heidi Rachael Mendez, Edgardo Mendez and Rachel Mendez, 495816 (FH) +
For Claimants: Edgardo Mendez, Taxpayer
For Department: Lawrence Mendel, Tax Counsel

Recess - The meeting will reconvene on Thursday, October 25, 2012, at 9:30 a.m.

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C. Sales and Use Tax Appeals Hearings

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

[C17. Baron L. Jones, 523682 \(EH\) +](#)

For Petitioner: Appearance Waived
For Department: Scott Lambert, Hearing Representative

[C18. Joaquin E. Hernandez, 523684 \(AA\) +](#)

For Petitioner: Joaquin E. Hernandez, Taxpayer
Carlos Estrada, Representative
For Department: Scott Lambert, Hearing Representative

[C19. Stephen H. McCorkle and Jennifer L. McCorkle, 486206 \(UT\) +](#)

For Petitioners: Appearance Waived
For Department: Lawrence Mendel, Tax Counsel

~~[C20. Richard Festo Bwogi, 514577 \(AS\) +](#)~~

~~For Taxpayer: Richard F. Bwogi, Taxpayer
For Department: Marc Alviso, Hearing Representative~~

~~[C21. Tim Finnell, Inc., 521823, 577253 \(EH\) +](#)~~

~~For Petitioner/Claimant: Tim Finnell, Taxpayer
Colleen Kearns, Representative
For Department: Scott Lambert, Hearing Representative~~

~~C22a. Gordon W. Kelley, 475764 (AC) +~~

~~C22b. Terry D. Eaves, 475767 (AC) +~~

~~For Taxpayers: Terry D. Eaves, Taxpayer~~

~~For Department: Cary Huxsoll, Tax Counsel~~

~~C23. Nirvair Corporation, 529714 (EA) +~~

~~For Petitioner: Bhupinder S. Mac, Taxpayer~~

~~_____ Moti Balyan, Representative~~

~~_____ Poonam Gahlawat, Representative~~

~~For Department: Scott Lambert, Hearing Representative~~

~~C24a. Ibrahim Said Mekhail, 445466, 473541 (AA) +~~

~~C24b. Ibrahim Said Mekhail, 473538 (AP) +~~

~~C24c. Ibrahim Said Mekhail, 445467, 473537 (AA) +~~

~~C24d. Ibrahim Said Mekhail, 473539 (AS) +~~

~~C24e. Ibrahim Said Mekhail, 445468, 473540 (AA) +~~

~~C24f. Ibrahim Said Mekhail, 475481 (AP) +~~

~~C24g. Ibrahim Said Mekhail, 475476, 524559 (AS) +~~

~~C24h. Ibrahim Said Mekhail, 475478, 524544 (AS) +~~

~~For Petitioner/Claimant: Sam L. White, Representative~~

~~For Department: Scott Lambert, Hearing Representative~~

C25. Rebhya Abdeljawad, 553035 (EH) +

For Petitioner: Rebhya Abdeljawad, Taxpayer

For Department: Scott Lambert, Hearing Representative

C26. Mohamad Marwan Nafeh, 326425, 515731(AP) +

For Petitioner: Mohamad Nafeh, Taxpayer

Abdul J. Muhammad, Representative

For Department: Scott Lambert, Hearing Representative

C27. Anderson Audio Visual-East Bay, LLC, 511892 (CH) +

For Petitioner/Claimant: Alan Durant, Representative

Joseph Matranga, Representative

Shane Parkes, Representative

For Department: Kevin Smith, Tax Counsel

C28. Yin Mei Liang, 492980 (EA) +

For Petitioner: Yin Mei Liang, Taxpayer

For Department: Marc Alviso Hearing Representative

D. Special Taxes Appeals Hearing

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

D1. Ashraf Alfonose Youssef, 358704 (ET) +

For Petitioner: Ashraf Alfonose Youssef, Taxpayer

For Department: Pamela Mash, Tax Counsel

Adjourn

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