



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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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
June 24-26, 2014
NOTICE AND AGENDA
Meeting Agenda (as of 6/25/2014, 10:30 AM)

[Agenda Changes](#)

[Webcast on Tuesday, June 24, 2014](#)

Tuesday, June 24, 2014

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. Rajparkash Singh, 608445 +~~

~~For Appellant: Rajparkash Singh, Taxpayer
Ike Song, Representative
For Franchise Tax Board: Eric Yadao, Tax Counsel
Diane Ewing, Tax Counsel~~

~~B2. Unified Precious Metals, Inc., 606172 +~~

~~For Appellant: Geoffrey A. Weg, Attorney
Philip S. Magaram, Attorney
For Franchise Tax Board: Diane Ewing, Tax Counsel
Karen Smith, Tax Counsel~~

~~B3. Semyon Shekhter and Elena Shekhter, 740750 +~~

~~For Appellants: Semyon Shekhter, Taxpayer
Jim Clarke, Witness
Clark A. Samuelson, Jr., Representative
Scott Stogsdill, Representative
Jim Murphy, Representative
For Franchise Tax Board: Todd Watkins, Tax Counsel
Michael Cornez, Tax Counsel~~

- B4. Richard A. Hall, 533898 +**
For Appellant: Lavar Taylor, Attorney
Lisa Nelson, Attorney
For Franchise Tax Board: Leah Thyberg, Tax Counsel
Michael Cornez, Tax Counsel
- B5. Ilona Foyer, 569037 +**
For Appellant: Solis Cooperson, Attorney
For Franchise Tax Board: Maria Brosterhaus, Tax Counsel
Karen Smith, Tax Counsel
- ~~**B6. Rob Zakir and Raya Zakir, 624832 +**
For Appellants: Rob Zakir, Taxpayer
For Franchise Tax Board: Eric Yadao, Tax Counsel
Diane Ewing, Tax Counsel~~
- B7. Youram Nassir and Shirin Farzadmehr, 739070 +**
For Appellants: Allen M. Ullman, Representative
Allan Vizvary, Representative
For Franchise Tax Board: Eric Yadao, Tax Counsel
Karen Smith, Tax Counsel
- B8. Ellen Gruber, 728277 +**
For Appellant: Ellen Gruber, Taxpayer
Ike Song, Representative
For Franchise Tax Board: Eric Yadao, Tax Counsel
Karen Smith, Tax Counsel
- B9. Willard M. Christine, 743543 +**
For Appellant: Willard M. Christine, Taxpayer
For Franchise Tax Board: Karen Smith, Tax Counsel
Eric Yadao, Tax Counsel

C. Sales and Use Tax Appeals Hearings

These items are scheduled for Wednesday and Thursday, June 25 and 26, 2014.

D. Special Taxes Appeals Hearings

These items are scheduled for Thursday, June 26, 2014.

E. Property Tax Appeals Hearings

There are no items for this matter.

F. Public Hearings

F1. [Timber Harvest Values and Modified Harvest Values +](#)..... Mr. Gau

On or before June 30, 2014, the Board shall estimate the immediate harvest values of and adopt schedules for each species or sub-classification of timber harvested between July 1 and December 31, 2014. Additionally, the Board may modify immediate harvest values to reflect material changes in timber values that result from fire or other catastrophic cause for any area or part thereof in which damaged timber is located. Revenue and Taxation Code section 38204.

F2. [Business Taxpayers' Bill of Rights Hearings](#).....Mr. Gilman

Individuals have the opportunity to present their ideas, concerns, and recommendations regarding legislation, the quality of agency services, and other issues related to the Board's administration of its tax programs, including sales and use taxes, environmental fees, fuel taxes, and excise taxes, and any problems identified in the Taxpayers' Rights Advocate's [Annual Report +](#).

F3. [Property Taxpayers' Bill of Rights Hearings](#).....Mr. Gilman

Individuals have the opportunity to present their ideas, concerns, and recommendations regarding legislation, the quality of agency services, and other issues related to the Board's administration of its tax programs, including state and county property tax programs, and any problems identified in the Taxpayers' Rights Advocate's [Annual Report +](#).

Tax Program Nonappearance Matters

The following items are scheduled for Wednesday, June 25, 2014.

- G. Tax Program Nonappearance Matters – Consent
- 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

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. Retirement Resolutions +
 - Brenda Hail
 - Jullie Stricker
- N2. Approval of Board Meeting Minutes
 - May 22, 2014 +
- N3. Approval of Corrected Board Meeting Minutes
 - October 31, 2013 +
- N4. Proposed Revisions to Audit Manual, Chapter 4, *General Audit Procedures* +
- ~~N5. Proposed Revisions to Compliance Policy and Procedures Manual, Chapter 5, *Returns* +~~
- N6. Proposed Revisions to Compliance Policy and Procedures Manual Chapter 7, *Collections* +
- 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. Report on time extensions to Amador, Colusa, Glenn, Humboldt, Inyo, Lassen, Los Angeles, Madera, Mendocino, Monterey, Nevada, San Benito, San Joaquin, Santa Cruz, and Sonoma Counties to complete and submit 2014/15 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155. +
- ~~2. Summons to Annual Meeting of the Board and County Assessors and Proposed Meeting Location ++ Mr. Gau
Proposed change to the 2014 Board Meeting Calendar for November to add the annual Board/Assessors' meeting in San Rafael, California and request approval to summon county assessors to such meeting with the Board to discuss issues relating to property assessment administration.~~
3. CROS Project Update and Actions Mr. Steen
Progress on the CROS project to replace BOE's two current tax legacy technology systems.
- P2. Chief Counsel's Report Mr. Ferris
- ~~1. A report on the constitutionality of the Board of Equalization's Taxpayer Bill of Rights. + Mr. Tucker~~

There are no items for the following matters:

P3. Sales and Use Tax Deputy Director's Report

P4. Property and Special Taxes Deputy Director's Report

P5. Administration Deputy Director's Report.....Ms. Murphy

1. 2014/15 Budget Update

Information on the 2014/15 Budget may be provided.

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, June 25, 2014, at 9:30 a.m.

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Joann Richmond, Chief
Board Proceedings Division

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- ** Municipalities are exempt from Contribution Disclosure requirements, for further information please telephone Toya P. Davis, Contribution Disclosure Analyst at (916) 327-1798 or email: Toya.Davis@boe.ca.gov.
- + Material is available for this item.
- ++ Material will be available at a later date.
- '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

Local Tax Reallocation Hearing

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

C1. [City of Fillmore, 626418 +](#)

- | | |
|---|--|
| For Petitioner: | Manuel Minjares, Representative
David Rowlands, Representative
Joseph A. Vinatieri, Attorney
Jeffrey S. Baird, Attorney
Tiffany Israel, Attorney |
| For Notified Jurisdiction
City of San Diego: | Matt Vespi, Representative
Janis Varney, Representative
Eric Myers, Attorney
Paul Prather, Attorney |
| For Taxpayer
Owens & Minor: | Grace DenHartog, Representative
Richard Drooyan, Attorney
Eric J. Miethke, Attorney |
| For Department: | Scott Claremon, Tax Counsel |

Sales and Use Tax Hearings

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

- ~~C2. PCS Wireless, Inc., 572015 (EA) +
For Petitioner: Andrew B. Mai, Representative
Hai V. Dang, Representative
For Department: Scott Lambert, Hearing Representative~~
- ~~C3. Golden Tran III, Inc., 579091 (AC) +
For Petitioner: Joseph Chan, Representative
Hai V. Dang, Representative
For Department: Scott Lambert, Hearing Representative~~
- ~~C4. Eva Marie Tice, 484005 (UT) +
For Claimant: Eva Tice, Taxpayer
For Department: Erin Dendorfer, Tax Counsel~~
- ~~C5. Garo Apo Garabedian, 522650 (AP) +
For Petitioner: Garo Garabedian, Taxpayer
For Department: Marc Alviso, Hearing Representative~~
- ~~C6. Osteria Panevino, Inc., 529994 (FH) +
For Petitioner: Nicola Bruno, Representative
For Department: Scott Lambert, Hearing Representative~~
- C7. Andrew Steven Roganson, 538417, 737457 (AC) +
For Claimant/Taxpayer: Andrew Roganson, Taxpayer
For Department: Andrew Kwee, Tax Counsel
- ~~C8. Pamela Jane Everett, 426785 (EH) +
For Petitioner: Pamela Everett, Taxpayer
Hugh Hoskins, Representative
For Department: Kevin Smith, Tax Counsel~~
- C9. Seyednasrollah Mirghafouri, 574269 (EA) +
For Petitioner: Seyed Mighafouri, Taxpayer
For Department: Marc Alviso, Hearing Representative

G. Tax Program Nonappearance Matters – Consent(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

- G1. Legal Appeals Matters Mr. Angeja
- Hearing Notice Sent – No Response
 1. Alchemy Restaurant Group, LLC, 598242 (FH)
 2. Duwop, LLC, 573923 (AC)
 3. Sami Z. Elias, 588528 (FH)
 4. Jose Luis Franco, 607398 (EH)
 5. Herbal Love Caregivers/Blvd., Inc., 495223 (AS)

6. Hospitality Furniture Group, Inc., 547391 (BH)
 7. I.I. Fuels, 572009 (EA)
 8. Jeffrey Scott Mankins, 467919, 760227 (FH)
 9. Medical Caregivers Co-Op, Inc., 573076 (AP)
 10. Micro Matrix Systems, 606809 (EH)
 11. Motus Brothers Restaurant Group, 548321, 551304 (EA)
 12. Nativity Medical, Inc., 552586 (AS)
 13. Hugo Alfredo Orellana and Dora Alicia Orellana, 525118 (AC)
 14. Raul C. Ramirez, 494773 (EH)
 15. Nusrat Siddique and Tania Khondoker, 521063 (AC)
 16. Smart Office Interiors, 556752 (GH)
 - 17a. Janis De La Torre, 594888 (STF)
 - 17b. Janis De La Torre, 594889 (STF)
 - Hearing Notice Sent – Appearance Waived
 18. Raku Japanese Restaurant, Inc., 593204 (AC)
 - Petitions for Release of Seized Property
 19. Sodhi Singh Bains, 785893 (STF)
 20. Miguel Torres-Campos, 745234 (STF)
 21. Rouaida Hanna Charestan, 781909 (STF)
 22. Tony & Mathew, Inc., 785104 (STF)
- G2. Franchise and Income Tax Matters Mr. Epolite
- Decisions
 - 1. John M. Amaral and Doreen A. Amaral, 595890
 - 2. Marcos S. Armenta and Renee M. Armenta, 739040
 - 3. Mary E. Bissell, 722300
 - 4. Arthur Black, 721471
 - 5. Breitburn Management Company, LLC, 488021
 - 6. Cards Limited Liability Company, 734183
 - 7. Robert L. Chase, Jr., 709616
 - 8. Velma Chavis, 728963
 - 9. Kenneth Cook and Margery Cook, 727426
 - 10. Carl Covitz and Aviva Covitz, 725800
 - 11. Dustin S. Currey, 734186
 - 12. De Tolosa Ranch Limited Partnership, 716926
 - 13. Cari Foote and Ronald Foote, 729691
 - 14. Gary N. Hall, 574103
 - 15. Mark A. Hanacek and Lismar C. Ramos Hanacek, 596689
 - 16. Headcount Management, 605760
 - 17. Kliewer-Olivero, Inc., 738581
 - 18. Karen Knecht, 719341
 - 19. Bradley McPhee and Patricia Tagliolini, 730133
 - 20. John D. Moore and Karen K. Moore, 724749
 - 21. Shaunie O'Neal, 739994
 - 22. James P. Pezanoski, 703879
 - 23. Redwood Warehousing, 739998
 - 24. Zhen Z. Song (Jenjen Song), 533716
 - 25. The Trade Machine Corporation, 711988

- 26. Todd Felciano Construction Company, 720755
 - 27. Lance Townley, 608600
 - 28. Lorraine Vondeauxplette, 612828
 - 29. Young.Ward, Attorneys, 741807
 - 30. Young Ward & Lothert, A Partnership, 732523
 - 31. Stacy Zimmerman, 624793
 - Petitions for Rehearing
 - 32. Rick Burningham, 688096
 - 33. Paul S. Entin, 575896
 - 34. Masami Hirata, 606576
- 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. Corpro Companies, Inc., 734719 (OH)
 - 2. Lucky Stores, Inc., 362673 (OH)
 - 3. OCE Financial Services, Inc., 719336 (OH)
 - 4. Unger Construction, Co., 576303 (KH)
 - Relief of Penalty/Interest
 - 5. Fisher Scientific Co., LLC, 803460 (OH)
 - 6. Victoria's Secret Stores, LLC, 800654 (OH)
 - 7. Burlington Coat Factory of California, LLC, 800656 (OH)
 - Denials of Claims for Refund
 - 8. Sony Electronics, Inc., 742010 (OH)
 - 9. Larry Harmon & Associates, P.A., 552853 (KH)
 - Grant-One Day Interest Relief
 - 10. Advanced Fixtures, Inc., 799659 (OH)
 - 11. Med Exchange International, Inc., 799660 (OH)
 - 12. Roku, Inc., 799678 (GH)
 - 13. TD Oil & Gas, LLC, 799680 (CH)
 - 14. HD Supply Repair & Remodel, LLC, 799666 (OH)
 - 15. Cellerant Therapeutics, Inc., 803465 (BH)
 - 16. Sullivan Solar Power of California, Inc., 799665 (FH)
- G5. Sales and Use Taxes Matters – Credits, Cancellations,
and RefundsMr. McGuire
- Credits and Cancellations
 - 1. Elizabeth Lamont, 510412 (AS)
 - 2. Circuit City Stores West Coast, Inc., 514179 (OH)
 - 3. Pro-Motors Corp., 797417 (EA)
 - Refunds
 - 4. Siemens Healthcare Diagnostics, Inc., 724810 (OH)
 - 5. Intermetro Industries Corp., 577345 (OH)
 - 6. Payless Shoe Source, Inc., 796194 (OH)
 - 7. Sony Electronics, Inc., 742010 (OH)
 - 8. PetSmart, Inc., 795787 (OH)
 - 9. ConocoPhillips Company, 797631 (OH)

- 10. Vacco Industries, 568182 (AP)
- 11. Mercedes-Benz USA, LLC, 796445 (KH)
- 12. BMW of North America, 799092 (OH)
- 13. BMW of North America, 800355 (OH)
- 14. US Bank NA, 578458 (OH)
- 15. RSC Equipment Rental, Inc., 794475 (OH)
- 16. Owens & Minor Distribution, Inc., 609185 (OH)
- 17. Ally Financial, Inc., 598236 (OH)
- 18. Arrowhead Central Credit Union, 772182 (EH)
- 19. DirecTV Operations, Inc., 313706 (AS)
- 20. Best Buy Stores, LP, 791349 (OH)
- 21. Clorox Service Company, 798787 (CH)
- 22. Americredit Financial Service, Inc., 734431 (OH)
- 23. Balboa Thrift & Loan Association, 772561 (FH)
- 24. United Auto Credit Corporation, 791477 (EA)
- 25. DirecTV, LLC, 334363 (AS)
- 26. KC Employees Federal Credit Union, 769184 (DF)
- 27. Arista Networks, Inc., 726795 (GH)

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

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

- H1. Legal Appeals Matters Mr. Angeja
 - Case Heard Not Decided
 - 1. [Benalex Windows & Doors Corp., 446664 \(AA\) +](#)

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 Mr. McGuire
 - Section 40 (AB 2323) Matter
 - 1. SEL Retail Operations, 735345 (OH)

There are no items for the following 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

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
 1. Natividad Escobedo Alfaro
 2. Alice Bowler
 3. Irene Bracamonte
 4. Michael J. Brick
 5. Khurshid K. Choudhry
 - 6a. Michael E. Dolinar
 - 6b. Lisa A. Dolinar
 7. Guillermo Zamora Gutierrez
 8. Alice J. Kilgore
 9. Guillermina Rodriguez
 10. Hassan Abdelrahim Talli
 11. Waldeck's, Inc.

- I3. Local Tax Reallocation Matters
There are no items for this matter.

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C. Sales and Use Tax Appeals Hearings

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

C10. [Raymond Harry Simmons, 531521 \(AS\) +](#)

For Petitioner: Ray Simmons, Taxpayer
For Department: Kevin Smith, Tax Counsel

~~C11. Leonard J. Silberman, 607254 (EA) +~~

~~For Petitioner: Leonard J. Silberman, Taxpayer
Susan V. Silberman, Witness
For Department: Erin Dendorfer, Tax Counsel~~

~~C12. Dastigir G. Omar, 609881 (EH) +~~

~~For Petitioner: Dastigir G. Omar, Taxpayer
John Adefowora, Representative
For Department: Scott Lambert, Hearing Representative~~

D. Special Taxes Appeals Hearings

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

D1a. [Nyoka Edy, 563276 \(STF\) +](#)

D1b. [Nyoka Edy, 563277 \(STF\) +](#)

For Petitioner: Nyoka Edy, Taxpayer
For Department: Pamela Mash, Tax Counsel

Cigarette Licensing Penalty Appeal

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

D2. Benny Le Huynh, 640263 (STF) +

For Appellant: Benny Huynh, Taxpayer
Nancy Huynh, Witness
Mau Huynh, Witness
For Department: Pamela Mash, Tax Counsel

Adjourn

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