



STATE BOARD OF EQUALIZATION
450 N STREET, SACRAMENTO, CALIFORNIA, 95814
PO BOX 942879, SACRAMENTO, CA 94279-0081
916-322-2270 • FAX 916-324-3984
www.boe.ca.gov

BETTY T. YEE
Acting Member
First District, San Francisco

BILL LEONARD
Second District, Sacramento/Ontario

CLAUDE PARRISH
Third District, Long Beach

JOHN CHIANG
Fourth District, Los Angeles

STEVE WESTLY
State Controller, Sacramento

RAMON J. HIRSIG
Executive Director

**STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
PRELIMINARY RECORD OF BOARD ACTION**

The following is a preliminary record of Board actions taken at the January 31, 2006 Board Meeting. This is not an official record and is subject to correction or modification. The official record of the Board's actions are 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 Actions, please telephone (916) 322-2270 or e-mail: cathy.stroh@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

BOARD COMMITTEE MEETINGS

Please see Pages 21 & 22, **O. Approval of Board Committee Minutes**, for voting results.

LEGISLATIVE COMMITTEEMs. Yee, Committee Chair

CUSTOMER SERVICES AND.....Mr. Leonard, Committee Chair

ADMINISTRATIVE EFFICIENCY COMMITTEE

BUSINESS TAXES COMMITTEEMr. Chiang, Committee Chair

ORAL HEARINGS

- A. HOMEOWNER AND RENTER PROPERTY TAX ASSISTANCE HEARING**
There Were No Items For This Matter

B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS

B1 James R. Bullard and Michelle M. Bullard, 312880

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

B2 Carolyn Bailey-Thomas, 308455

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Partially Granted/Denied – Interest abated from 8/15/03 to present	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	No
	Ms. Yee	No
	Mr. Chiang	Yes

B3 Tuan Q. Nguyen and Jacqueline Hoang, 306870

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

B4 Charles M. Corbalis and Linda J. Corbalis, 298787 – Dismissed

B5 Deluxe Corporation, 297128

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Determined that the Franchise Tax Board has the authority to audit Enterprise Zone hiring credit vouchers Directed the Appeals Division to prepare a formal opinion	Mr. Leonard	Yes
	Mr. Parrish	No
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

<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, Franchise Tax Board 30 days to respond and the Appeals Division 30 days to prepare a recommendation to the Board	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Abstain
	Ms. Yee	Abstain
	Mr. Chiang	Yes

B6 James Bagley and Jean A. Bagley, 217274

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Appeal Granted	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	No
	Ms. Yee	Yes
	Mr. Chiang	No

B7 Craig Woods Schiemann, 300905

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied – A \$750 frivolous appeal penalty was ordered	Mr. Leonard	Yes
	Mr. Parrish	Absent
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

C. SALES AND USE TAX APPEALS HEARINGS

C1 P.J. Helicopters, Inc., 224188 (UT) – Postponed to March – Sacramento

C2 Christopher Joseph Neal and Zack John Colburn, 89002251130 (KHO)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination Referred to regulatory process. Present proposed language alternatives to the Board at the March 28-29, 2006 Sacramento Board meeting under Chief Counsel Matters, followed by an interested parties meeting, and presenting final language to the Board during the April 18-19, 2006 meeting.	Mr. Leonard Mr. Parrish Mr. Westly/Ms. Mandel Ms. Yee Mr. Chiang	

C3 Hilton Supply Management, Inc., 236447 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Granted	Mr. Leonard Mr. Parrish Mr. Westly/Mr. Chivaro Ms. Yee Mr. Chiang	Yes Absent Yes No Not Participating

C4 William E. Wehrli, 253121 (CH)

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

CHIEF COUNSEL MATTERS**J. Rulemaking****Section 100 Changes to Regulations**

- J1 Request for authorization to amend Sales and Use Tax Regulation
1707, *Electronic Funds Transfer*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Absent
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

- J2 Request for authorization to amend Property and Special Taxes
Regulation 4905, *Payment by Electronic Funds Transfer*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Absent
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

Revisions to State Board of Equalization Rules of Practice

- J3 Request approval of *Board of Equalization Rules for California Tax Administration and Appellate Review* (New Rules), Chapter 1, Title, and Chapter 2, Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees.

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination	Mr. Leonard	
	Mr. Parrish	
	Mr. Westly/Ms. Mandel	
	Ms. Yee	
	Mr. Chiang	

J4 Status report on proposed revisions to the *State Board of Equalization Rules of Practice* (Cal. Code Regs., tit. 18, §§ 5010-5095) into the *Board of Equalization Rules for California Tax Administration and Appellate Review* (New Rules). The New Rules provide more comprehensive guidance regarding the administrative and appellate review processes for all of the tax and fee programs administered by the Board, including Taxpayer Bill of Rights Reimbursement Claims.

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Action Required/Update Only	Mr. Leonard Mr. Parrish Mr. Westly/Ms. Mandel Ms. Yee Mr. Chiang	

K. **Business Taxes**
There Were No Items For This Matter

L. **Property Tax**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
L2 - Approved Findings and Decisions	Mr. Leonard Mr. Parrish Mr. Westly/Ms. Mandel Ms. Yee Mr. Chiang	Yes Absent Yes Not participating Yes

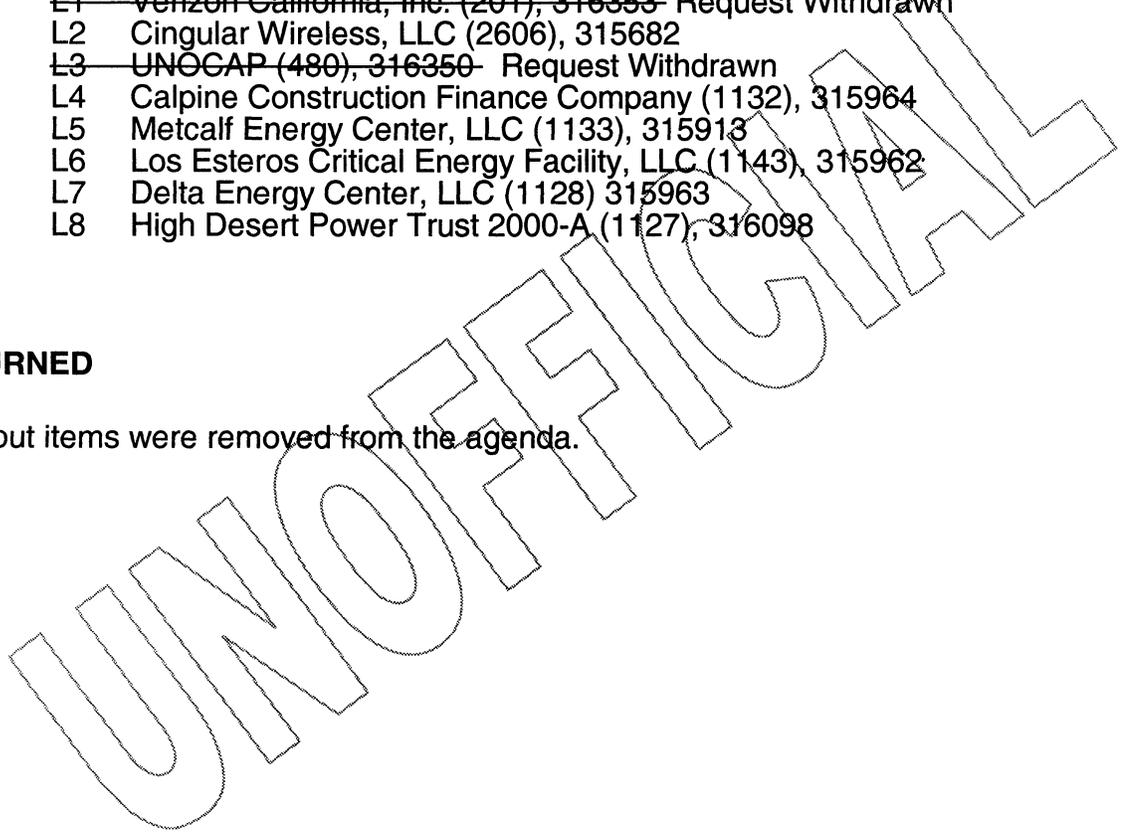
<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
L4, L5, L6, & L7- Approved Findings and Decisions	Mr. Leonard Mr. Parrish Mr. Westly/Ms. Mandel Ms. Yee Mr. Chiang	Yes Absent Yes Yes Yes

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
L8 - Approved Findings and Decisions	Mr. Leonard	Yes
	Mr. Parrish	Absent
	Mr. Westly/Ms. Mandel	Not participating
	Ms. Yee	Yes
	Mr. Chiang	Yes

- Board Consideration of Findings and Decisions
- ~~L1 Verizon California, Inc. (201), 316353 Request Withdrawn~~
- L2 Cingular Wireless, LLC (2606), 315682
- ~~L3 UNOCAP (480), 316350 Request Withdrawn~~
- L4 Calpine Construction Finance Company (1132), 315964
- L5 Metcalf Energy Center, LLC (1133), 315913
- L6 Los Esteros Critical Energy Facility, LLC (1143), 315962
- L7 Delta Energy Center, LLC (1128) 315963
- L8 High Desert Power Trust 2000-A (1127), 316098

ADJOURNED

*Lined out items were removed from the agenda.





STATE BOARD OF EQUALIZATION
450 N STREET, SACRAMENTO, CALIFORNIA, 95814
PO BOX 942879, SACRAMENTO, CA 94279-0081
916-322-2270 • FAX 916-324-3984
www.boe.ca.gov

BETTY T. YEE
Acting Member
First District, San Francisco

BILL LEONARD
Second District, Sacramento/Ontario

CLAUDE PARRISH
Third District, Long Beach

JOHN CHIANG
Fourth District, Los Angeles

STEVE WESTLY
State Controller, Sacramento

RAMON J. HIRSIG
Executive Director

**STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
PRELIMINARY RECORD OF BOARD ACTION**

The following is a preliminary record of Board actions taken at the February 1, 2006 Board Meeting. This is not an official record and is subject to correction or modification. The official record of the Board's actions are 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 Actions, please telephone (916) 322-2270 or e-mail: cathy.stroh@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

C. SALES AND USE TAX APPEALS HEARINGS

C1 Balvir Singh and Charan Singh, 223382 (KH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Petition Denied	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

C2 Tareq Sulaiman and Kathy Sulaiman, 249880 (GH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination	Mr. Leonard	
	Mr. Parrish	
	Mr. Westly/Ms. Mandel	
	Ms. Yee	
	Mr. Chiang	

C3 Stephen S. Hiller, 240369, 240370 (UT)

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

C4 A. Diamond Production, Inc., 36630 (BH) – Appearance Waived

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

C5 Mustafa Mufit Aybar, 265609 (KH)

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

D. SPECIAL TAXES APPEALS HEARING

D1 Kam Yuen International, Inc., 216737 (ET) - Postponed to March - Sacramento

E. PROPERTY TAX APPEALS HEARING

There Were No Items For This Matter

F. PUBLIC HEARING

F1 Property Taxes – State Assessee Presentations on Capitalization Rates & Other Factors Affecting Values

The Board will hear:

1. State assesses’ presentations on capitalization rates and other factors and procedures affecting 2006-07 values of California state-assessed public utilities and railroads; and,
2. Private railroad car assesses’ presentations on factors and procedures affecting 2006-07 taxable values of private railroad cars.

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Action Required	Mr. Leonard Mr. Parrish Mr. Westly/Ms. Mandel Ms. Yee Mr. Chiang	

G. TAX PROGRAM NONAPPEARANCE MATTERS – CONSENT

G1 Legal Appeals Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

- Hearing Notice Sent – No Response
 1. Stephen J. Heuer, 258408 (GH)

G2 Franchise and Income Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
No Final Determination on Sub-items #2 & 25	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

➤ Decisions

1. Corey L. Allen and Cheryl Bentyne, 286713
2. John T. Berg, 300516
3. Butch Berry, 296582
4. Larry L. Bloom, 296926
5. Charles C. Cahn, Jr. and Jane Cahn, et al., 305566
6. Kennan Cline, 309816
7. Coffee Partners, L.P., 288689
8. Thomas R. DeLong, 297163
9. Brooks Dunlap and Helen Dunlap, 281165
10. Marshall Finch and Helen Finch, 258525
11. Galvantech, Inc., 288289
12. Matthew J. Gaspar and Elizabeth R. Gaspar, 301573
13. Mark J. Levin, 295818
14. Kenneth A. Minkus, 304417
15. Brooks Morgan, 305124
16. Oceanic Bank, 286855
17. Natasha J. Parsakia, 303402
18. Juan C. Reynoso, 298618
19. Jesse J. Roth, 294194
20. Kevin Spicer, 300904
21. Charles E. Travis, 219338, 250420
22. Michael Van Wagner and Sally Ann Crain, 289997
23. Mary Olivia Vargo, 294752
24. Ada D. Voth, 308142
25. Geoffrey K. Wascher, 307238

➤ Petition for Rehearing

26. Douglas L. Black and Patricia A. Black, 268563

G3 Homeowner and Renter Property Tax Assistance Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

➤ Decisions

1. Isaac L. Chan, 313197
2. Soon Ok Choi, 306361
3. Starquet K. Edwards-Crosby, 310459
4. Alex Elshirbiny, 295490
5. Sharon Hochderffer, 298071
6. Cecilia Hood, 298063
7. Kit Chun Chow Huang, 298082
8. Cassandra McKissack, 310013
9. Mohammad Naviwala and Kulsum Naviwala, 308813
10. Deborah Quick, 300487
11. Alta M. Rymer, 296234
12. Yvonne Sterling, 309084
13. Loc Tran, 311710

G4 Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

➤ Redeterminations

1. Famarzipour USA, Inc., 255916 (AA)
2. Eurodesign Cabinet, Inc., 293205 (EH)
3. Advantest America, Inc., 246244 (GH)
4. Unisys Corporation, 244383 (OHB)
5. Phase Shift Technology, Inc., 224874 (OH)
6. Richard Preston Apgar, 218835 (FH)
7. Infineon Technologies Corporation, 282020 (GH)
8. Castro-Krause's Industries, Inc., 219178 (EA)
9. Waterman Industries, Inc., 282011 (KHO)
10. Intellution, Inc., 308721 (OHB)
11. Tessengerlo Kerley, Inc., 290113 (OH)

- Relief of Penalty/Interest
 - 12. Whole Foods Market California, Inc., 333366 (GH)
 - 13. Kern Oil & Refining Company, 333303 (ARH)
 - 14. Levy Premium Food Service LP, 333319 (AS)
 - 15. Dal-Tile SSC West, Inc., 333242 (OHC)
- Denials of Claims for Refund
 - 16. Pommon’s Tower Market, Inc., 172716 (BH)
 - 17. Martin Lee Manning, 242309 (AC)
 - 18. Leiner Health Products, LLC, 305492 (AS)

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes – not participating in #46, 53 & 58
	Ms. Yee	Yes
	Mr. Chiang	Yes – not participating in #22 & 58

- Credits and Cancellations
 - 1. Scramton Engineering, Inc., 332681 (EAA)
 - 2. Pivot Interiors, Inc., 333506 (GH)
 - 3. Leiner Health Products, Inc., 187836 (AS)
 - 4. JIacredit Corporation, 217944 (OHB)
 - 5. Circle K Stores, Inc., 330368 (OH)
 - 6. Castro-Krause’s Industries, Inc., 207287 (EA)
 - 7. J’s Tires, Inc., 304919 (GH)
- Refunds
 - 8. L. A. Community College District, 331497 (AS)
 - 9. The California Credit Union, 262414 (AC)
 - 10. Contractors Wardrobe, Inc., 327435 (AR)
 - 11. Earle M. Jorgensen Company, 333978 (AA)
 - 12. Viewsonic Corporation, 330131 (AP)
 - 13. Airlite, Inc., 311541 (AA)
 - 14. Web Service Company, Inc., 308496 (AS)
 - 15. Chevron U.S.A., Inc., 331498 (BH)
 - 16. Good View Roofing Build Sup Corporation, 328904 (BH)
 - 17. Fireside Bank, 332024 (CH)
 - 18. Callaway Golf Company, 333980 (FHB)
 - 19. Tustin Community Bank, 261240 (EA)

20. Professional Hospital Supply, Inc., 296873 (EH)
21. Legato Network Services, Inc., 331262 (GH)
22. Polycom, Inc., 308489 (CH)
23. Jeffrey Jon Ivarson, 304491 (JH)
24. The Golden 1 Credit Union, 328560 (KH)
25. Hyundai Motor Finance Company, 185770 (EA)
26. Fresno Truck Center, 300322 (KH)
27. Ford Motor Company, 217289 (OHA)
28. MKS Instruments, Inc., 184483 (OHB)
29. Leiner Health Products, Inc., 196285 (AS)
30. Toys R Us, Inc., 331400 (OHB)
31. Daifuku America Corporation, 316912 (OHA)
32. Jlacredit Corporation, 331967 (OHB)
33. Chevron Stations, Inc., 56869 (CH)
34. Boston Scientific Corporation, 249947 (OHB)
35. Wayne-Dalton Corporation, 266402 (OHA)
36. Reebok International, Ltd., 330964 (OHB)
37. Kern River Gas Transmission Company, 296979 (OH)
38. Univar USA, Inc., 138536 (OH)
39. Carrier Commercial Refrig., Inc., 329570 (OHA)
40. Mercedes-Benz USA, LLC, 325727 (KH)
41. Staples the Office Superstore, Inc., 331259 (OHB)
42. Providian Bancorp Services, 333981 (BH)
43. Abbott Laboratories, 271445 (OHA)
44. American Thieme Corporation, 311528 (OHA)
45. Infineon Technologies Corporation, 153097 (GH)
46. GE Warranty Management, Inc., 262559 (OHC)
47. Cintas Corporation No. 2, 328339 (OHA)
48. US Bank NA, 266413 (OHA)
49. RDO Agriculture Equipment Company, 224775 (OHA)
50. Spirent Communications, Inc., 207962 (AC)
51. F. G. Edwards & Company, 331896 (KH)
52. City of Pasadena, 332987 (AP)
53. General Electric Capital Corporation, 224054 (OHC)
54. Cedars-Sinai Medical Center, 196276 (AS)
55. Johnny Quik Food Stores, Inc., 303702 (KHO)
56. Komori America Corporation, 311039 (OHA)
57. Union Ice GP, Inc., 318619 (AA)
58. Johnson & Johnson Health Care System, 164608 (OHB)
59. Universal Sodexho, 263741 (GH)
60. Eric Scott Marriott, 309835 (FHB)
61. MHI Injection Molding Machinery, Inc., 317040 (OHA)
62. Barclays Global Investors, NA, 327439 (BH)

G6 Special Taxes Matters

There Were No Items For This Matter

G7 Special Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Not participating

- Refund
 1. Trepcu Imports & Distribution Ltd, 330674 (ET)

G8 Property Tax Matters
There Were No Items For This Matter

G9 Cigarette License Fee Matters
There Were No Items For This Matter

G10 Legal Appeals Property Tax Matters
There Were No Items For This Matter

H. TAX PROGRAM NONAPPEARANCE MATTERS – ADJUDICATORY

H1 Legal Appeals Matters

- Petitions for Rehearing
 1. Modern Mold International, Inc. 46790, 151920 (FHB)
Internet Design Technologies, LLC, 104735, 202260 (FHB)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Request for Rehearing Granted	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	No
	Ms. Yee	No
	Mr. Chiang	Yes

➤ Cases Heard But Not Decided

2. Nelson Shane Garrett and Maxim Khokhlov, 235401 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Petition Granted	Mr. Leonard	Yes
Referred the florist issue to the Business Taxes Committee	Mr. Parrish	Abstained
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	No

3. Mohammad Abdizadeh and William G. Morschauser, 206397 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Petition Denied	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

H2 Franchise and Income Tax Matters

➤ Decisions

1a. Billy Wayne Blanks and Gayle H. Blanks, 268581

1b. BG Star Productions, 268579

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Petition Denied	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

H3 Homeowner and Renter Property Tax Assistance Matters

There Were No Items For This Matter

H4 Sales and Use Taxes Matters

There Were No Items For This Matter

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

There Were No Items For This Matter

H6 Special Taxes Matters
There Were No Items For This Matter

H7 Special Taxes Matters – Credits, Cancellations, and Refunds
There Were No Items For This Matter

H8 Property Tax Matters
There Were No Items For This Matter

H9 Cigarette License Fee Matters
There Were No Items For This Matter

H10 Legal Appeals Property Tax Matters
There Were No Items For This Matter

I. TAX PROGRAM NONAPPEARANCE MATTERS

I1 Property Taxes Matters

- Audit
 1. EWI Holdings, Inc. (8021) –“CF”

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Not participating
	Ms. Yee	Yes
	Mr. Chiang	Yes

- Board Roll Changes
 2. 2002, 2003 & 2004 Board Rolls of State-Assessed Property –“CF”

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Not participating
	Ms. Yee	Yes
	Mr. Chiang	Yes

12 Offers-in-Compromise Recommendations

1. Afshin, Inc.

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

2. Leo Altschuler

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

3. Patricia Dennis

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

4. Caroline Kim

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

5. Shmuel Krampf

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

6. Jesus Nunez and Margarita Nunez

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

CHIEF COUNSEL MATTERS

There Were No Items For This Matter

ADMINISTRATIVE SESSION

N. Consent Agenda

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

N1 Approval of Board Employee Retirement Resolutions

- Nancy Alvaro
- Lucha Duarte
- Ann Edwards
- Daniel Ellsberry
- Julia Escoba
- Helen M. Fulkerson

- Linda Goodman
- Karen G. Howard
- Marguerite Kuhlman
- Cynthia Lewis
- Robert Sherburne
- Judith A. Staub

N2 Approval of Board Retirement Resolution

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

- Skip Thomson

N3 Approval of Board Meeting Minutes

- August 31-September 1, 2005
- September 20-21, 2005
- October 25, 2005
- November 1, 2005
- November 15, 2005
- December 13, 2005

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Minutes as presented. The minutes can be accessed at: http://www.boe.ca.gov/meetings/pubmeet05.htm	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

N4 2006 Timber Advisory Committee Membership

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

O. Approval of Board Committee Minutes

O1 Legislative Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Minutes as presented. The minutes can be accessed at: http://www.boe.ca.gov/legdiv/legmeetings06.htm	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	Yes

O2 Customer Services and Administrative Efficiency Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Minutes as presented. The minutes can be accessed at: http://www.boe.ca.gov/meetings/custsrv/custsrv06.htm	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

O3 Business Taxes Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Minutes as presented. The minutes can be accessed at: http://www.boe.ca.gov/meetings/btc2006.htm	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

- P. Other Administrative Matters**
There Were No Items For This Matter

ADJOURNED

*Lined out items were removed from the agenda.

UNOFFICIAL