



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
June 19-21, 2007**

PRELIMINARY RECORD OF BOARD ACTION

Tuesday, June 19, 2007

The following is a preliminary record of Board actions taken at the June 19, 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.

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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

B1. Donald Iwuchukwu, 309168

<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. Victor C. Bortka, 192236
Peggy C. Lesnick, 266462

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

B3. James J. DeCarlo, 351343

<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

B4. Kenneth Schweit, 342024
Postponed to October Culver CityB5. Daniel Najor, 349031
Dismissed

B6. Charles H. Bond, 344966

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied A \$750.00 frivolous appeal penalty was ordered.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

B7. Lionel Kolker, 334482

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied A \$1,000.00 frivolous appeal penalty was ordered.	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 No Final Determination on sub-items 7a and 7b	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Petitions for Rehearing
 1. Canyon Motors, Ltd., 219451 (AS)
 2. U.S. Car Nation, 255367 (EA)
- Hearing Notices Sent – No Response
 3. Ronald Edward Young, 330248 (AA)
 4. Robert Wayne Stone, 335013 (EAA)
 5. J. R. Tomkinson, Inc., 251377 (UT)
 6. Toni Inez Swain, 289948 (UT)
 - 7a. ~~Soveida A. Loza, 271980 (AC)~~
 - 7b. ~~Elidia Gonzalez Ledesma, 271978 (AC)~~

- Hearing Notice Sent – Appearance Waived
 8. Fine Line Paint Corporation, 165509, 214928, 259649 (MT)

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. Donald Bodan, 361473
 2. Katrina M. Carloss, 340159
 3. Five Corporation, 353421
 4. Michelle A. Foote, 353311
 5. Ella S. Johnson, 349143
 6. Mitchell McMurray, 361407
 7. Holly H. Nash, 354334
 8. Arlan Rower, 261875
 9. Toll CA GP Corporation, 353019
- Petitions for Rehearing
 10. David C. Claunch, 315648
 11. Jimmie Ray Cox, 314893
 12. Bradley Kastle, 316304
 13. Janice Madrid, 317476
 14. Leonard R. Magness, 314816
 15. Fakhradin Mirian and Laura Mirian, 329166
 16. Steven R. Olmos, 311772
 17. Byron Reynolds, 307167
 18. Darrel Alan Travis, 339857

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
No Final Determination on sub-item 4		

- Decisions
 1. Debra Bradford, 356806
 2. Raymond Ireland, 378587
 3. Armananush Khachaturyan, 345649
 4. ~~Diane J. Reed, 333196~~
 5. Phyllis H. Roth, 377515
 6. Quang D. Tran, 362992
 7. Crescenciana Vasquez, 372998

G4 Sales and Use Taxes 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

- Redeterminations
 1. Aramark Uniform & Career Apparel, 281415 (AC)
 2. Hanger Prosthetics & Orthotics West, 361948 (OHB)
 3. Photon Dynamics, Inc., 296447 (GH)
 4. Alpha Shirt Company, 288137 (OHB)
 5. Churchill Downs California Company, 312856 (AS)
 6. Design Bath & Hardware, Inc., 329594 (AS)
- Relief of Penalty / Interest
 7. Mike Thompson's Recreational Vehicle, 396889 (AA)
 8. Carl Karcher Enterprises, Inc., 396895 (EA)
 9. United Rentals Northwest, Inc., 388739 (OHB)
 10. Buca Restaurants 2, Inc., 396882 (OHA)
- Denials of Claims for Refund
 11. Mercedes-Benz USA, LLC, 378421 (KH)
 12. American Auto Financing, Inc., 340068 (EA)

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-item 10

- Credit and Cancellation
 1. UHS-Corona, Inc., 359309 (GH)
- Refunds
 2. Norton & Norton Electric Company, Ltd., 367234 (AA)
 3. Chevron USA, Inc., 348173 (BH)
 4. Pioneer Northern, Inc., 373497 (CH)
 5. San Diego County Credit Union, 387738 (FH)
 6. BMW Financial Services NA, Inc., 116684 (OHB)
 7. The Glidden Company, 281771 (OHA)
 8. Pioneer Americas, Inc., 394114 (OHC)
 9. Ford Motor Company, 395823 (OHA)
 10. Chevrolet Motor Division, 395957 (OHA)
 11. Full / Tech Systems, Inc., 382284 (FH)
 12. Misys Hospital Systems, Inc., 372006 (OHB)
 13. Misys Hospital Systems, Inc., 394725 (OHB)
 14. IMA North America, Inc., 340423 (OHB)
 15. GOR Acquisition Corporation, 233398 (AC)
 16. GOR Acquisition Corporation, 332382 (AC)
 17. Wachovia Dealer Services, Inc., 390377 (EAA)
 18. Omnibus Systems, Inc. / Delaware Corporation, 257803 (OH)
 19. KSL La Costa Resort Corporation, 372313 (FHB)
 20. Butler Manufacturing Company, 357831 (OHA)
 21. First Financial Credit Union, 390378 (AP)
 22. Pacific Southwest Container, LLC, 388174 (KH)
 23. ING Life Insurance & Annuity Company, 361970 (OHC)
 24. American Auto Financing, Inc., 339832 (EA)
 25. Doctors Med Center of Modesto, Inc., 394398 (KH)
 26. World Data Products, Inc., 393426 (OHA)

G6 Special Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
No Final Determination on sub-item 1	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes – except not participating in sub-item 2

- Relief of Penalty
 1. ~~Financial Indemnity Company, 238365 (ET) – “CF”~~
 2. Heineken USA, Incorporated, 399507 (ET) – “CF”
- Denial of Claim for Refund
 3. TMT-Pathway, LLC, 377865 (MT)

G7 Special Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
No Final Determination on sub-item 2	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes – except not participating in sub-item 3

➤ Refunds

1. Nella Oil Company, LLC, 281413, 332371, 386970 (MT)
2. ~~Nella Oil Company, LLC, 281412, 332367, 386966 (MT) – “CF”~~
3. ING Life Insurance & Annuity Company, 392049 (ET) – “CF”

There were 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

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**

B8. John Cirino and Sepideh Cirino, 361476

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

B9. Mia L. Andrade, 355422
Postponed to October Culver City

B10. Dean H. Fletcher and Valerie A. Fletcher, 335777

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

B11. Larry Geisel and Rhoda Geisel, 358724

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Appeal Denied Directed the Appeals Division to prepare a formal opinion	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

B12. Ashok Israni and Lata Israni, 349396

<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

B13. Barry T. Calvert and Diane L. Calvert, 334985

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

B14. Ronald Tomsic, 294757
 Bernard A. Reiling and Judith Reiling, 294780
 Sanford Kopelow and Marlene Kopelow, 295580
 Steven C. Walker and Lissa Walker, 301166

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

B15. William F. Grun and Susan J. Grun, 337066

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

B16. Benjamin Dorn, 358674

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied A \$750.00 frivolous appeal penalty was ordered.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

B17. Victor Roy, 307162, 341901
Postponed to October Culver CityB18. Demetrios Sgouros, 344822
Dismissed

B19. Patrick E. Galvin, 350467—Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Dismissed for lack of jurisdiction	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

B20. Thomas Jones, 346184—Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Ms. Yee	Yes
A \$1,000.00 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, June 20 and 21, 2007.

D. Special Taxes Appeals Hearings

These items were scheduled for Thursday, June 21, 2007.

E. Property Tax Appeals Hearings

There were no items for this matter.

CHIEF COUNSEL MATTERS**J. Rulemaking**

J1. Petition to Amend Property Tax Rule 462.060, Change In Ownership - Life Estates and Estates for Years

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

There were no items for the following matters:

- 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 June 19-21, 2007

PRELIMINARY RECORD OF BOARD ACTION

Wednesday, June 20, 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, June 19, 2007.

C. Sales and Use Tax Appeals Hearings

C1. Robert Michael Ross, 300683 (UT)

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

C2. G. P. Resources, Inc., 262777 (AA)
Postponed to October Culver City

C3. Lion Transportation, Inc., 254363 (UT)

<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

C4. Center for Bio-Ethical Reform, 271792 (UT)
Postponed to October Culver City

C5a. Mitchell Margaretich, 338667 (UT)

C5b. Richard F. Gallagher, 261496 (UT)

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

C6. Digby Industries, Inc., 239664 (EH)
Postponed to October Culver City

C7. California Sushi Kitchen, LLC, 301275 (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

C8. Quality Pallets, Inc., 296290 (EH)

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

C9. Richard Harry Bjelland and Ronald Charles Sheets, 288775 (EH)

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

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

C10. Loren M. Hicks and Victoria E. Hicks, 265749 (UT)

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

C11. Michael Leonard Owen Fitzpatrick, 272196 (EH)

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

C12a. Limerick's Irish Pub & Feastery, 285907 (EAB)

C12b. Michael O'Toole, et al., 272348 (EA)

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

C13. Robert Ingram, 260330 (EH)

<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 Department 30 days to respond and the Appeals Division 30 days to prepare a recommendation to the Board	Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	Yes Yes Yes Yes

C14. Hair Touch, 281210 (AC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination Board granted postponement	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	

C15. Jalal Odish Zora, 203824, 203825 (FH)

<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 Department 30 days to respond and the Appeals Division 30 days to prepare a recommendation to the Board	Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	Yes Yes Yes Yes

C16. FMF Racing, 295383 (AA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination	Ms. Yee	Yes
Taxpayer granted 60 days to submit post hearing documentation, the Department given the same 60 days to respond and the Appeals Division 30 days thereafter to prepare a recommendation to the Board	Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	Yes Yes Yes Yes

C17. Southridge Auto Brokers, Inc., 254669 (EH)
Deferred

C18. Thomas Vu, 309419 (AS)

<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 Department 30 days to respond and the Appeals Division 30 days to prepare a recommendation to the Board	Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	Yes Yes Yes Yes

D. Special Taxes Appeals Hearings

These items were scheduled for Thursday, June 21, 2007.

E. Property Tax Appeals Hearings

There were no items for this matter.

ADJOURN



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State-Controller

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Executive Director

**STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
June 19-21, 2007**

PRELIMINARY RECORD OF BOARD ACTION

Thursday, June 21, 2007

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C. Sales and Use Tax Appeals Hearings

C19. Sensation Spas, Inc., 298288 (GH)—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

C20. CodeMagic, Inc., 309839 (AC)

<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 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

C21. Autohaus West, LLC, 250370 (EAA) —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

C22. GT Performance Engineering, LLC, 217894 (EH)

<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

C23. Sea Level, Inc., 268482 (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

C24a. Lawrence Drew Lippert, 252418 (EH)
 C24b. Tamara L. Lippert, 252419 (EH)

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

C25. Vector Design, Inc., 255265 (AC)
 Deferred

C26. Aspect Communications Corporation, 249241 (GH)

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

C27a. Jonathan Francis Knecht, 184846 (AP)

C27b. Color DNA, Inc., 255261 (AA)
 Postponed to October Culver City

C28a. Manouchehr Sagart, 99240, 98450 (FH)

C28b. Saga Enterprises, Inc., 99242 (EA)

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

C29. SC Aviation, LLC, 311627 (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

D. Special Taxes Appeals Hearings

D1. Tri Van Vo, 211895 (ET)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination Board granted postponement	Ms. Yee	
	Mr. Leonard	
	Ms. Steel	
	Ms. Chu	
	Mr. Chiang/Ms. Mandel	

D2. Cigars by Chivas, Inc., 334787 (AP), 334876 (ET)
Postponed to October Culver City**ADJOURN**