



STATE BOARD OF EQUALIZATION  
450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080  
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BETTY T. YEE  
First District, San Francisco  
SEN. GEORGE RUNNER (RET.)  
Second District, Lancaster  
MICHELLE STEEL  
Third District, Rolling Hills Estates  
JEROME E. HORTON  
Fourth District, Los Angeles  
JOHN CHIANG  
State Controller  
KRISTINE CAZADD  
Executive Director

**STATE BOARD OF EQUALIZATION MEETING**  
**5901 Green Valley Circle, Room 207, Culver City**  
**April 24-26, 2012**

**PRELIMINARY RECORD OF BOARD ACTIONS**

**Tuesday, April 24, 2012**

The following is a preliminary record of Board actions taken at the April 24-26, 2012, 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**

A. Homeowner and Renter Property Tax Assistance Hearings  
There are no items for this matter.

**B. Corporate Franchise and Personal Income Tax Hearings**

B1. James J. Martin, 574254

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination. The Board ordered that the appeal be submitted for decision, granting the appellant 30 days to submit supporting documents, the Franchise Tax Board 30 days to respond, and the Appeals Division 30 days thereafter to review the parties' submissions and provide its recommendation to the Board.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

**B2. — Applied Companies, 526527****B3. Shirley A. Tolela, 522393**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal granted.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	No
	Mr. Chiang/ Ms. Mandel	No

**B4. — Michael Zapara and Gina Zapara, 252128****B5. Michael B. Lozada, 578331 – Waived Appearance**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

**C. Sales and Use Tax Appeals Hearings****C1. Chomsik Pak, 516137 (AS)**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.	Mr. Horton	No
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	No

**C2. Heartbeat, Inc., 417580 (AC) – Waived Appearance**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied. Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## C3. Ike Reuben Chukwudi, 505067 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
The Board directed staff to inform the taxpayer of the Offer in Compromise program.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## C4. Rodrigo Moreno Incorporated, 432710 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	No
	Mr. Chiang/ Ms. Mandel	No

## C5. Niknejad, Inc., 487383 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's claim denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

**D. Special Taxes Appeals Hearings**

These items are scheduled for Thursday, April 26, 2012.

**E. Property Tax Appeals Hearings**

There are no items for this matter.

**F. Public Hearings**

- F1. Property Taxes - State Assesseees' Presentations on the Valuation of State-Assessed Properties
- F2. [Business Taxpayers' Bill of Rights Hearings](#)
- F3. [Property Taxpayers' Bill of Rights Hearings](#)

**G. Tax Program Nonappearance Matters – Consent**

## G1. Legal Appeals Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Hearing Notices Sent – No Response
  - 1a. Chief Red Cloud, LLC, 298286 (EA)
  - 1b. Arleen Dauber and Gerald Patrick Robeson, 298276 (EA)
  - 2. D and L Wireless, Inc., 535814 (EA)
  - 3. Michael C. Hamaker, 394900, 421467 (UT)
  - 4. Hubbard Iron Doors, Inc., 491571 (AA)
  - 5. Rivkah, Inc., 459053 (AS)
  - 6. T.K.O. Lighting, Inc., 469451 (FH)
  - 7. White Skin Care & More, Inc., 489645 (AS)
- Hearing Notice Sent – Appearance Waived
  - 8. BMR Group, Inc., 326194, 340599, 353337, 353339 (EH)
- Petitions for Release of Seized Property
  - 9. QM Corporation, 600252 (ET)
  - 10. Fuad Naji Saeed and Waleed Saeed Ben Saeed, 601282 (ET)
  - 11. Yong Soo Kim and Mihyun Kim, 600350 (ET)
  - 12. Steven Nguyen, 602382 (ET)
  - 13. Clarity World, Inc., 600246 (ET)

## G2. Franchise and Income Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## ➤ Decisions

1. Dawn C. Almanzor, 537241
2. Patrick Amott, 570245
3. Maxine L. Angell, 567797
4. Ronald P. Cox and Chen Li, 537134
5. Paola M. Figueroa, 562808
6. Gauss Institute, Inc., 554193
7. Kevin G. Guerin and Deborah T. Connie, 439525
8. Donald Iwanski and Denise Iwanski, 529421
9. Douglas B. Lewis and Beverly C. Lewis, 522871
10. Lisa MacCarty, 557915
11. James Roy Mick, Jr., 574311
12. Nathan Porter, 578777
13. Christine J. Riddle, 558199
14. Monica Trejos, 565924
15. Chigoziem Uzoigwe, 547523
16. Denise A. Willson, 554481

## ➤ Petitions for Rehearing

17. Brian David Black and Carol A. Black, 529472
18. H&H Marine Center, Inc., 490565
19. Marie R. Sanders, 522825

G3. Homeowner and Renter Property Tax Assistance Matters  
There are no items for this matter.

## G4. Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## ➤ Redeterminations

1. Castec, Inc., 435825 (AC)
2. Tenet Healthsystem Hospitals, Inc., 571351 (AA)
3. The Boeing Company, 434143 (OH)
4. McKesson Medical – Surgical, Inc., 493770 (OH)

5. Olympus America, Inc., 570959 (OH)
6. Casa De Carlos, Inc., 472423 (AC)
7. ADAC Research & Mfg., Inc., 507469 (GH)
8. Easy Fuel, Inc., 444640 (GH)
9. Extreme Networks, Inc., 571359 (GH)
- Denials of Claims for Refund
  10. CNET Networks, Inc., 531039 (BH)
  11. Modern Finance Company, 574940 (AC)
  12. Credit One Corporation, 565984 (EA)

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes – except not participating in sub-item 7.
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Credits and Cancellations
  1. Jalidat Incorporated, 600410 (AC)
  2. Jose Vargas Galvan, 597289 (BH)
- Refunds
  3. Chevron U.S.A., Inc., 598182 (BH)
  4. Coherent, Inc., 597920 (GH)
  5. Raytheon Technical Services Company, 504862 (OH)
  6. US Airways, Inc., 564708 (OH)
  7. ConocoPhillips Company, 561903 (OH)
  8. Cymer, Inc., 533167 (FH)
  9. APC Sales & Service Corp., 564713 (OH)
  10. VFS Financing, Inc., 483160 (OH)
  11. Witron Integrated Logistics, Inc., 600411 (OH)
  12. A & A Amalgated Printing Enterprises, Inc., 351026 (AS)
  13. Harris Salinas Rebar, Inc., 577235 (OH)
  14. CNET Networks, Inc., 531039 (BH)
  15. Americredit Financial Service, Inc., 588262 (OH)
  16. Lobel Financial Corporation, 593154 (EA)
  17. Modern Finance Company, 574940 (AC)
  18. Credit One Corporation, 565984 (EA)
  19. Jag Footwear Accessories & Retail, 597917 (OH)
  20. Sun Community Federal Credit Union, 589949 (FH)
  21. GMAC Automotive Bank, 525120 (OH)
  22. The Nautilus Group, Inc., 602996 (OH)
  23. Backstage Web, Inc., 597514 (AS)
  24. Chrysler Financial Services America, LLC, 358805 (OH)
  25. Cureline, Inc., 565990 (BH)

G6. Special Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Not Participating

➤ Relief of Penalty

1. Health Plan of San Mateo, 600012 (ET) 'CF'
2. Health Net Life Insurance Company, 600044 (ET) 'CF'

There are no items for the following 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 are no items for this matter.

**I. Tax Program Nonappearance Matters**

- I1. Property Taxes Matters  
There are no items for this matter.
- I2. Offer in Compromise Recommendation
  1. Thomas Horrell Ray

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

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

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****N. Consent Agenda**

This item is scheduled for Thursday, April 26, 2012.

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

**P. Other Administrative Matters**

This item is scheduled for Thursday, April 26, 2012.

**Q. Closed Session**

These items are scheduled for Wednesday, April 25, 2012.

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**STATE BOARD OF EQUALIZATION MEETING**  
**5901 Green Valley Circle, Room 207, Culver City**  
**April 24-26, 2012**

**PRELIMINARY RECORD OF BOARD ACTIONS**

**Wednesday, April 25, 2012**

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**Board Meeting**

**C. Sales and Use Tax Appeals Hearings**

C6. Sanitech Corporation, 477146 (OH)

C7. Kamal Noorzady, 509930 (EH) – Waived Appearance

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
Approved staff recommendation.	Ms. Steel	Yes
The Board directed staff to inform the taxpayer of the Offer in Compromise program.	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C8. ~~Omar Manzor Motawakel and Farzan Farmani, 519058 (AC)~~

C9. Guillermo Memo Estrada, 437729 (AR)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination. The Board ordered that the petition be submitted for decision, granting the petitioner 30 days to file supporting documents, the Department 30 days to respond, and the Appeals Division 30 days thereafter to review the parties' submissions and provide its recommendation to the Board.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C10. LR Auto, Inc., 511001, 539222 (EA) – Waived Appearance

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition and claim denied. Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C11. Highline Specialist Corp., 468309 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C12. David Bryan Royal, 515517 (AC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied. The Board directed staff to inform the taxpayer of the Offer in Compromise program.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

~~C13a. Randolph Hope Bruce Murad, 404667 (FH)~~

~~C13b. Michelle Pauline Murad, 404668 (FH)~~

C14. John M. Young, 446018 (UT)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's claim denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C15. HK Cuisine, Inc., 522224 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C16. Tim Finnell, Inc., 521823, 577253 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Postponed to next available Culver City Board Meeting.	Mr. Horton	
	Ms. Steel	
	Mr. Runner	
	Ms. Yee	
	Mr. Chiang/ Ms. Mandel	

**Q. Closed Session**



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**Thursday, April 26, 2012**

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**Board Meeting**

**C. Sales and Use Tax Appeals Hearings**

C17. Zoba International Corp., 434591 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination. The Board ordered that the petition be submitted for decision, granting the petitioner 30 days to file supporting documents, the Department 30 days to respond, and the Appeals Division 30 days thereafter to review the parties' submissions and provide its recommendation to the Board..	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## C18. East Coast Foods, Inc., 444779 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final determination.	Mr. Horton	Yes
The Board directed staff to conduct a reaudit.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## C19. James Eugene Goldstein, 442332 (AC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The matter was deferred pending settlement of related case.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## C20. Union Outlet, Inc., 547465 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final determination.	Mr. Horton	Yes
The Board directed staff to conduct a reaudit.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

~~C21. Stefano Jean Louigi Raspi, 309546 (AS)~~

## C22. Jay Newman, 519365, 571504 (AC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition and claim granted.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C23a. M &amp; Y Safar Brothers, Inc., 466345 (AS) – Waived Appearance

C23b. M &amp; Y Safar Brothers, Inc., 467762 (AS) – Waived Appearance

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petitions denied. Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C24. Biz Source, Inc., 493796 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	No
	Mr. Chiang/ Ms. Mandel	No

**D. Special Taxes Appeals Hearings**D1. Loh Sun International, Inc., Kent La, Nancy La, and John La, 480987,  
480989, 506428 (ET)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

D2. Ashraf Alfonose Youssef, 358704 (ET)

**Petition for Release of Seized Property**

D3. Mairaj Ali, 562696 (ET) – Waived Appearance

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied. Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

**Administrative Session****N. Consent Agenda**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

N1. Approval of 2012/13 Tobacco Products Tax Rate

N2. Readjustment to the Prepayment Rate of Sales Tax on Diesel Fuel

**P. Other Administrative Matters**

P1. Executive Director's Report

1. CROS Project Update and Actions

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

P5. Administration Deputy Director's Report

P6. Technology Deputy Director's Report

P7. External Affairs Deputy Director's Report