



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

SEN. GEORGE RUNNER (Ret.)
First District, Lancaster

FIONA MA, CPA
Second District, San Francisco

JEROME E. HORTON
Third District, Los Angeles County

DIANE L. HARKEY
Fourth District, Orange County

BETTY T. YEE
State Controller

DAVID J. GAU
Executive Director

STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
November 14-16, 2017
NOTICE AND AGENDA
Meeting Agenda (as of 11/16/2017, 2:00 PM)

[Agenda Changes](#)

[Webcast on Tuesday, November 14, 2017](#)

Tuesday, November 14, 2017

9:30 a.m. Pledge of Allegiance

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 or to an earlier session on the same 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. Bank of America Corporation and its Affiliates, 983272 +](#)

For Appellants: David Belk, Witness
Lauren Hood, Witness
Larry Smilie, Witness
Derick Brannan, Representative
Erin Eakes, Representative
Karen Mirandi, Representative
For Franchise Tax Board: Thomas Lo Grossman, Tax Counsel
Craig Swieso, Tax Counsel

~~B2. Daryl L. Ver Doorn and Cathy A. Ver Doorn, 924161 +~~

~~For Appellants: Robert B. Rosenstein, Attorney
For Franchise Tax Board: Bradley Kragel, Tax Counsel
Roman Johnston, Tax Counsel~~

- B3. Rhythmic Ascension, LLC, 984387 +**
For Appellant: LaMonté Howard, Taxpayer
For Franchise Tax Board: Maria Brostehous, Tax Counsel
Marguerite Mosnier, Tax Counsel
- ~~B4. Leonard C. Rogers and Mary Ann Rogers, 863414 +~~
~~For Appellants: Leonard C. Rogers, Taxpayer~~
~~Mary Ann Rogers, Taxpayer~~
~~For Franchise Tax Board: Christopher Cook, Tax Counsel~~
~~Todd Watkins, Tax Counsel~~
- ~~B5a. Jonathan D. Bergman and Myrna J. Bergman, 861156 +~~
~~B5b. Isaac M. Bergman and Adriane Bergman, 861157 +~~
~~For Appellants: Jonathan Bergman, Taxpayer~~
~~Isaac Bergman, Taxpayer~~
~~Warren Nemiroff, Attorney~~
~~For Franchise Tax Board: David Hunter, Tax Counsel~~
~~Adam Susz, Tax Counsel~~
- B6. Thomas D. McMillin, 997713 +**
For Appellant: Thomas D. McMillin, Taxpayer
For Franchise Tax Board: Mira Patel, Tax Counsel
Marguerite Mosnier, Tax Counsel
- B7. Leslie's Holdings, Inc. & Subs., 955278 +**
For Appellant: Steve Weddell, Taxpayer
Brook Hicks, Taxpayer
Kathy Freeman, Representative
Alan Bollinger, Representative
Ronald Cox, Representative
For Franchise Tax Board: Laura Taing, Tax Counsel
Craig Swieso, Tax Counsel

C. Sales and Use Tax Appeals Hearings

These items are scheduled for Wednesday and Thursday, November 15-16, 2017.

There are no items for the following matters:

- D. Special Taxes Appeals Hearing
- 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 Matters Mr. Angeja
- Hearing Notice Sent – No Response
 1. Scott Ray James, II, 653261 (DF)
 2. Larry Shaw Auto Sales, Inc., 717614 (DF)
 3. Bhopinder Singh Sandhu, 804558 (GH)
- G2. Franchise and Income Tax Matters Mr. Epolite
- Decisions
 1. Shainaaz Ali and Zain Ali, 976062
 2. Robert Carrillo and Christine Carrillo Wells, 911144
 3. Susan B. Chick and Michael M. Lawrence, 941619
 4. Sharee Clark, 947307
 5. Pamela R. Davis, 943811
 6. Fortunato R. Delacruz and Yolanda C. Delacruz, 869343
 7. Frank Eller and Susan Pennington, 937910
 8. Imelda Fierro De Mendoza, 956590
 9. Michael J. George and Donya L. George, 823463
 10. Gary M. Grimm and Ginger Grimm, 981856
 11. Curt F. Hennecke, 862025
 12. Wallace A. Little and Nina L. Shaw, 801799
 13. Minghwa Ou and Davina Ou, 947470
 14. Rolando A. Panganiban and Paula P. Panganiban, 937418
 15. Gary J. Preston, 924933, 943531
 16. Clifton Rose, 951284
 17. Chriss W. Street, 946247
 18. Viewer Reviews, Inc., 936109, 948087
 19. Mark Yapelli, 954404

There are no items for the following matters:

- G3. Homeowner and Renter Property Tax Assistance Matters
- G4. Sales and Use Taxes Matters
- G5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds
- 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 Mr. Epolite
- Petition for Penalty Abatement on Unitary Value
 1. Smart City Networks, LP (2099), 1014921 ‘CF’
 - Petition for Reassessment and Penalty Abatement on Unitary Value
 2. Fireline Network Solutions, Inc. (8199), 1017405 ‘CF’

H. Tax Program Nonappearance Matters – Adjudicatory

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

- H1. Legal Appeals Matters Mr. Angeja
- Memorandum Opinion
 - 1a. Key Events, Inc., 600095 (BH)
 - 1b. Key Events, Inc., 953675 (BH)
- H2. Franchise and Income Tax Matters Mr. Epolite
- Petitions for Rehearing
 - 1. Charles Harper, 942651
 - 2. Andre Jackson, 876260
 - 3. Marshall Reddick, 827716
 - 4a. Fuscoe Engineering, Inc., 668149
 - 4b. Eric Armstrong and Nancy Armstrong, 668151
 - 4c. John Olivier and Cynthia Olivier, 668188
 - 4d. Raymond S. Tokihiro and Thu Cuc, 668193
 - 4e. Patrick R. Fuscoe and Bonnie K. Fuscoe, 668203

There are no items for the following 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

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

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. Approval of Board Meeting Minutes
 - [September 26-28, 2017 +](#)

N2. Annual Meeting of the State Board of Equalization and County Assessors +

Request approval to invite county assessors to meet with the Board and discuss issues relating to property assessment administration.

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 Mr. Gau

- 1. Organizational Update
Report on the status of pending and upcoming organizational issues.

There are no items for the following matters:

- P2. Chief Counsel Report
- P3. Property Tax Deputy Director’s Report

Announcement of Closed Session Ms. Richmond

Q. Closed Session

- Q1. Discussion and action on personnel matters (Gov. Code, § 11126(a)(1)).

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

R. Board Member Requested Matters

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


R1. Dissenting Opinion on the Appeal of Shawn Victor Bachor, 771334..... Mr. Horton

R2. Dissenting Opinion on the Appeal of Key Events, Inc., 600095, 953675..... Mr. Horton

Recess - The meeting will reconvene on Wednesday, November 15, 2017, at 9:30 a.m.

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Joann Richmond, Chief
Board Proceedings Division

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- + Material is available for this item.
- '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

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C1. [Home Fashion Expo, 733640 \(RC\) +](#)

For Petitioner: Ahmed S. Owainat, Taxpayer
For Department: Nenita DeLaCruz, Hearing Representative

~~C2. [Rashad Sons, Inc., 739287 \(RC\) +](#)~~

~~For Petitioner: [Shahin Shaath, Taxpayer](#)
[John Sansour, Representative](#)
For Department: [Scott Lambert, Hearing Representative](#)~~

C3a. [Joseph M. Comella, 631065 \(SO\) +](#)

C3b. [Linda M. Comella, 631066 \(SO\) +](#)

For Petitioners: Joseph M. Comella, Taxpayer
Linda M. Comella, Taxpayer
For Department: Joseph Boniwell, Tax Counsel

C4. [Belle Du Jour, Inc., 837270 \(AA\) +](#)


For Petitioner: Haig Keledjian, Attorney
For Department: Nenita DeLaCruz, Hearing Representative

- C5. ~~Treasure Box, Inc., 562424 (AA) +~~
 For Petitioner: ~~Osama Mousa, Taxpayer~~
~~Carmen Mousa, Witness~~
~~Patrick McGinnis, Attorney~~
 For Department: ~~Scott Lambert, Hearing Representative~~
- C6. ~~Isaac Pete Gharibeh, 469663 (AS) +~~
 For Petitioner: ~~Isaac Pete Gharibeh, Taxpayer~~
~~George Issa, Representative~~
 For Department: ~~Scott Lambert, Hearing Representative~~
- C7. ~~Ayad Sami Alawneh, 716716, 839883, 840041 (FH) +~~
 For Petitioner: ~~Ehab Alawneh, Representative~~
 For Department: ~~Scott Lambert, Hearing Representative~~
- C8. ~~G3 Mastering Solutions, Inc. 549262 (AA) +~~
 For Petitioner: ~~Michael Ye, Representative~~
 For Department: ~~Kevin Smith, Tax Counsel~~

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C9. [Tea Drop, Inc., 924359 \(AP\) +](#)

For Petitioner: Marc Brandeis, Representative
Greg Reynolds, Representative
For Department: Scott Lambert, Hearing Representative

C10. [Newport Jewelers by Gabe Arik Corp., 757324, 796213 \(AA\) +](#)

For Claimant/Taxpayer: Daniel Arik, Taxpayer
Steve Mather, Attorney
For Department: Scott Lambert, Hearing Representative

C11. [Access San Diego, LLC, 624311 \(FH\) +](#)

For Petitioner: Jesse McClellan, Attorney
For Department: Kevin Smith, Hearing Representative

~~**C12. [Branvid, Ltd., 495215 \(EA\) +](#)**~~


~~For Petitioner: David Duncan, Taxpayer
Angela Duncan, Taxpayer
For Department: Andrew Kwee, Tax Counsel~~

- C13. [D & H Distributing, 916046, 977893, 997311 \(OH\) +](#)
For Petitioner/Claimant: Ernie Meisel, Representative
Robert Miller, Representative
Clo Jones Epps, Representative
Marty Dakessian, Attorney
Lucian Khan, Attorney
Ruben Sislyan, Attorney
For Department: Scott Claremon, Tax Counsel
- C14. [Jeremy Daniel Kintner, 606857 \(AC\) +](#)
For Petitioner: Jeremy Kintner, Taxpayer
Mark Bernsley, Attorney
For Department: Andrew Kwee, Tax Counsel
- ~~C15. [Desert Solar, Inc., 864800 \(RC\) +](#)
For Petitioner: ~~Tanja Mazzola, Representative~~
~~Tim Emery, Representative~~
~~Scott Mazzola, Representative~~
For Department: ~~Brad Heller, Tax Counsel~~~~
- C16. [Doomid, Inc., 416893, 552763 \(DF\) +](#)
For Petitioner/Claimant: Shawn Nazari, Representative
For Department: Nenita DeLaCruz, Hearing Representative
- C17. [Doomid, Inc., 626011, 681012 \(DF\) +](#)
For Petitioner/Claimant: Shawn Nazari, Representative
For Department: Nenita DeLaCruz, Hearing Representative

Adjourn

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