



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
5901 Green Valley Circle, Room 207, Culver City
SEPTEMBER 20-21, 2005
NOTICE AND AGENDA**

Tuesday, September 20, 2005

Agenda items occur sequentially. When circumstances warrant, the Board's Chair, Mr. Chiang, may modify the order of the items on the agenda.

BOARD MEETING (convenes at 9:30 a.m.)**

ORAL HEARINGS

A. HOMEOWNER AND RENTER PROPERTY TAX ASSISTANCE HEARING
(Contribution Disclosure forms required pursuant to Govt. Code § 15626)

A1 Joseph R. Mayzel, 295829
For Claimant: Joseph R. Mayzel, Claimant
For Franchise Tax Board: Rachel Abston, Hearing Representative

B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS
(Contribution Disclosure forms required pursuant to Govt. Code § 15626)

B1 Michelle Feldt, 296746
For Appellant: Michelle Feldt, Taxpayer
For Franchise Tax Board: George Damon, Hearing Representative

B2 Joseph L. and Kathyanne Hale, 289903
For Appellant: Jack Rarick, Enrolled Agent
For Franchise Tax Board: Diane Ewing, Tax Counsel

B3 Alorica, Inc., 224473
For Claimant: Eric M. Anderson, Accountant
Mark Andrus, CPA
Jack Pollock, Taxpayer
For Franchise Tax Board: Michael Smally, Tax Counsel

- B4 Thomas F. and Judith J. Carter, 258811
For Appellant: Kirk H. Riley, Attorney
For Franchise Tax Board: Michael Smally, Tax Counsel
- B5 Tony Lucich, 235783
For Claimant: F. A. Lucich, Taxpayer
For Franchise Tax Board: Jozel Brunett, Tax Counsel
- B6a Stanley W. Gribble, 283008
B6b SWG Management Company, 282437
For Appellant: Michael Jennings, CPA
M. Edward Mishow, Attorney
Stanley Gribble, Taxpayer
For Franchise Tax Board: Ron Babcock, Tax Counsel
LouAnn Foltyn, Accountant
- B7a Billy Wayne and Gayle H. Blanks, 268581
B7b BG Star Productions, Inc., 268579
For Appellant: Charles H. Rosenblatt, CPA
Yunna Barats, CPA
Michael Crum, Financial Advisor
For Franchise Tax Board: Renel Sapiandante, Tax Counsel
- B8 Playmates Toys, Inc., 261810
For Appellant: Ellis G. Wasson, Attorney
Craig Stein, Attorney
For Franchise Tax Board: Melissa Wulff, Tax Counsel

BOARD MEETING (convenes at 1:00 p.m.)****ORAL HEARINGS****B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS**

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

- B9 Nancy Posner, 287773
For Appellant: Steven S. Glick, Attorney
For Franchise Tax Board: Kathleen Cooke, Tax Counsel
- B10 Avalon Sunset, A California Corporation, 283190
For Appellant: David Chatfield, Attorney
James Walters, CPA
Stephen Gaggero, Representative
For Franchise Tax Board: Renel Sapiandante, Tax Counsel

- B11a Byron Reynolds, 267548
~~B11b Byron Reynolds, 267947~~
 For Appellant: Peymon Mottahedeh, Representative
 Adishian Brooks, Representative
 For Franchise Tax Board: Andrew O'Boyle, Hearing Representative
- B12 Vincent Castell, 263180, 269716
 For Appellant: Peymon Mottahedeh, Representative
 Adishian Brooks, Representative
 For Franchise Tax Board: Andrew O'Boyle, Hearing Representative
- B13 Christina Hanzel, 281922
 For Appellant: Peymon Mottahedeh, Representative
 Adishian Brooks, Representative
 For Franchise Tax Board: Suzanne Small, Tax Counsel
- B14 Elisabeth A. Bossingham, 269712
 For Appellant: Peymon Mottahedeh, Representative
 Adishian Brooks, Representative
 For Franchise Tax Board: Christine Roloff, Tax Counsel
- B15 Elizabeth R. Magness, 268509
 For Appellant: Peymon Mottahedeh, Representative
 Adishian Brooks, Representative
 For Franchise Tax Board: Andrew O'Boyle, Hearing Representative

G. TAX PROGRAM NONAPPEARANCE MATTERS – CONSENT

(Contribution Disclosure forms not required pursuant to Govt. Code § 15626)

- G1 Legal Appeals Matters Mr. Smith**
- Hearing Notice Sent – No Response
 1. Cal-Cart Concrete, Inc., 221742 (AR)
 2. Kretek International, Inc., 253847 (ET)
 3. Arif Noorali Moledina and Rubina Arif Moledina, 246504 (AS)
 4. Line One Laboratories, Inc. (USA), 253124 (AC)
 - Hearing Request Withdrawn
 5. Fouad Said Ismail and Nader A. Barakat, 52089, 240624 (ET)
 - Petitions for Release of Seized Property
 6. Sanjay Jariwala, 313754 (EH)
 7. Parviz Mouzooni, 316505 (KH)
 8. Ahmed Ali Ubadi, 312814 (ARH)
 9. Kim Phuong Thi Nguyen, 312813 (AA)
 10. Andy Narender Chhikara, 312808 (KHO)

G2 Franchise and Income Tax Matters..... Mr. Schreiter

- Decisions
 1. Philip and Lorraine Battaglia, 220023
 2. Richard R. and Mari J. Cower, 294394
 3. Charlene Grant, 301577
 4. Todd and Deborah Kopit, 266931
 - ~~5. Maytag Corporation, 265542~~
 6. James W. McCain, 270549
 7. Raymond and Maria Y. Mendoza, 282256
 8. Calvin Thomas Morton, 290258
 9. Jeffery Patterson, 288690
 10. Louise Renfro, 289778
 11. Christina Stallard, 287312
 12. Hannah Dawn Swift, 304424
 13. Kim C. and Leticia Wong, 288715
 14. Barry D. Zinner, 287123
- Petitions for Rehearing
 15. Ken M. Aronovsky, 266622
 16. Jane Marchiorlatti, 213237
 17. Paul and Kathleen Sarkaria, 266328

G3 Homeowner and Renter Property Tax Assistance Matters..... Mr. Schreiter

- Decisions
 1. Richard An, 296164
 2. Tazma Anaya, 299975
 3. Cynthia Jean Brewer, 299944
 4. Marine Brown (Deceased), 296183
 5. Betty A. Bustamante, 300011
 6. Sylvia I. Cole, 300032
 7. Sylvia T. Cordier, 296062
 8. Margaret Gardner, 293047
 9. Erika R. Grady, 293054
 10. Desheng Huang, 298111
 11. Tanya Kilgore, 293062
 12. Ella Linebager, 300348
 13. Darryl B. Matthews, 301710
 14. Abram Okopnik, et al., 282759
 - Musya Avrutis, et al., 305333
 - Michael Erlich, et al., 305334
 15. Maria F. Oliveira, 308370
 16. A. J. Sanger, 295176
 17. Stephanie Spence, 300858
 18. Frederick J. Susewitz, 288619
 19. Van V. Tran, 295104
 20. Sammie N. Williams, 284205

G4 Sales and Use Taxes MattersMr. Young

- Redeterminations
 1. Viking Pumps of Southern California, Inc., 244376 (EA)
 2. Sensormatic Electronics Corporation, 288760 (OHC)
 3. Ericsson Radio Systems, Inc., 241427 (OHC)
 4. Market America, Inc., 249338 (OHB)
 5. Westates Carbon-Arizona, Inc., 251931 (OHB)
 6. Access Used Equipment Corporation, 288361 (FHB)
 7. Westell, Inc., 244742 (OHA)
 8. Pacesetter, Inc., 287287 (AC)
- Relief of Penalty
 9. American Transit Mix Company, Inc., 315690 (KH)
 10. Sidel (Canada), Inc., 314862 (OHB)
- Denials of Claims for Refund
 11. The Okonite Company, Inc., 315424 (OHB)
 12. America Online, Inc., 288536 (OHB)

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

- Refunds
 1. City of Long Beach, 266401 (EAB)
 2. United California Bank, 313717 (AS)
 3. United California Bank, 133003 (AS)
 4. Bio-Rad Laboratories, 218353 (CH)
 5. Bank of the West, 310358 (CH)
 6. Foster Poultry Farms, 304306 (KH)
 7. Washington Mutual Bank FA, 313285 (OH)
 8. Cook Cabinets, Inc., 281761 (KH)
 9. T R W, Inc., 94210 (AS)
 10. The Okonite Company, Inc., 248919 (OHB)
 11. Alcoa Fujikura Ltd., 222087 (OHA)
 12. AIG Claim Services, 187211 (OHB)
 13. Donco Enterprises, Inc., 310916 (EH)
 14. Ping Incorporated, 168462 (OH)
 15. GATX Technology Services Corporation, 265229 (BH)
 16. Modesto A-1 Glass Company, Inc., 304494 (KH)
 17. General Motors Acceptance Corporation, 207313 (OH)
 18. Mission Financial Services Corporation, 281319 (EA)
 19. Kurita America, Inc., 263718 (OHC)
 20. Citibank (West), FSB, 249607 (OHC)
 21. GE Fanuc Embedded Systems, Inc., 269625 (OHC)
 22. Automotive Funding Group, Inc., 313286 (EA)

G6 Special Taxes Matters Mr. Gau

- Relief of Penalty
 1. Conocophillips Company, 315010 (MT)
 2. AT & T Communications of California, Inc., 268636 (ET)
- Redetermination
 3. Allied World Assurance Company (US), Inc., 266311 (ET) – “CF”

G7 Special Taxes Matters – Credits, Cancellations, and Refunds Mr. Gau

- Refunds
 1. Valero Refining Company, California, 286677 (MT)
 2. Thrifty Payless, Inc., 315715 (ET)
 3. Transamerica Occidental Life Insurance, 112404 (ET) – “CF”
 4. Transamerica Occidental Life Insurance, 112400 (ET) – “CF”
 5. Transamerica Life Insurance Annuity Company, 112397 (ET) – “CF”
 6. County of San Luis Obispo, 255443 (EF)
 7. Pacificare Life & Health Insurance Company, 259369 (ET) – “CF”

G8 Property Tax Matters

THERE ARE NO ITEMS FOR THIS MATTER

G9 Cigarette License Fee Matters

THERE ARE NO ITEMS FOR THIS MATTER

H. TAX PROGRAM NONAPPEARANCE MATTERS – ADJUDICATORY

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

H1 Legal Appeals Matters

THERE ARE NO ITEMS FOR THIS MATTER

H2 Franchise and Income Tax Matters Mr. Schreiter

- Decision
 1. Len and Jasmine Forman, 222703

H3 Homeowner and Renter Property Tax Assistance Matters

THERE ARE NO ITEMS FOR THIS MATTER

H4 Sales and Use Taxes Matters

THERE ARE NO ITEMS FOR THIS MATTER

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

THERE ARE NO ITEMS FOR THIS MATTER

H6 Special Taxes Matters

THERE ARE NO ITEMS FOR THIS MATTER

H7 Special Taxes Matters – Credits, Cancellations, and Refunds
THERE ARE NO ITEMS FOR THIS MATTER

H8 Property Tax Matters
THERE ARE NO ITEMS FOR THIS MATTER

H9 Cigarette License Fee Matters
THERE ARE NO ITEMS FOR THIS MATTER

I. TAX PROGRAM NONAPPEARANCE MATTERS
(Contribution Disclosure forms not required pursuant to Govt. Code § 15626)

I1 Property Taxes Matters
THERE ARE NO ITEMS FOR THIS MATTER

I2 Offers-in-Compromise Recommendations
THERE ARE NO ITEMS FOR THIS MATTER

M. Chief Counsel Matter..... Ms. Stanislaus
M1 Sales and Use Tax Regulation 1584, Membership Fees

ADMINISTRATIVE SESSION

N. Consent Agenda..... Ms. Pellegrini
N1 2006 Diesel Fuel Tax Rate for Interstate Users

ANNOUNCEMENT OF CLOSED SESSION..... Ms. Pellegrini

Q. Closed Session
Q1 Discussion and action on personnel matters (Govt. Code § 11126(a))

OPEN SESSION

ADJOURN

If you wish to receive this Notice and Agenda electronically, you can subscribe at www.boe.ca.gov/agenda.

If you would like specific information regarding items on this Notice and Agenda, please telephone (916) 322-2270 or e-mail: MeetingInfo@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

Deborah Pellegrini, Chief
Board Proceedings Division

** Public comment on any agenda item, other than a Closed Session item or an item which has already been considered by a Board Committee, will be accepted at that meeting.

"CF" Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.

Agenda items occur sequentially. When circumstances warrant, the Chair may modify the order of items as they appear on the agenda. The hearing location is accessible to the disabled. If you require special assistance, please contact Gary Evans at (916) 445-4394, or e-mail Gary.Evans@boe.ca.gov, to make special arrangements.



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
5901 Green Valley Circle, Room 207, Culver City
SEPTEMBER 20-21, 2005
NOTICE AND AGENDA**

Wednesday, September 21, 2005

Agenda items occur sequentially. When circumstances warrant, the Board's Chair, Mr. Chiang, may modify the order of the items on the agenda.

BOARD MEETING (convenes at 9:30 a.m.)**

ORAL HEARINGS

C. SALES AND USE TAX APPEALS HEARINGS

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

- C1 Western Web Printing, Inc., 184337 (GH)
For Petitioner: David Schwartz, Taxpayer
Jesse Roth, Taxpayer
For Department: Randy Ferris, Tax Counsel
- C2 S. J. Mobley, Inc., 244329 (ARH)
For Petitioner: Shirley Mobley, Taxpayer
For Department: Carla Caruso, Tax Counsel
- C3 Gordana Samardzic, 195296 (EAA)
For Petitioner: Chester A. Swart, Attorney
Andrei Leontieff, Manager
For Department: Kevin Hanks, Hearing Representative
- C4 Western States Wholesale, Inc., 106374 (EH)
For Petitioner: Randall Humphreys, Taxpayer
For Department: Kevin Hanks, Hearing Representative
- ~~C5 David Albert Monical, 249298 (EH)
For Petitioner: Dave Monical, Taxpayer
For Department: Carla Caruso, Tax Counsel~~

- C6 Rimoun A. Nunez, 157736 (EA)
For Petitioner: Robert K. Barnes, Representative
For Department: Kevin Hanks, Hearing Representative
- ~~C7 Cindy Hyunjong Lee, 220455 (EA)
For Petitioner: Yun Suh, Attorney
Geoffrey D. Taylor, Attorney
For Department: Randy Ferris, Tax Counsel~~
- C8 Farino Construction Services, Inc., 260216 (EAA)
For Petitioner: Sal Giacinto, CPA
Richard A. Farino, Taxpayer
For Department: Randy Ferris, Tax Counsel
- ~~C9 Autohaus West, LLC, 250370 (EAA)
For Petitioner: Colin Cooper, CPA
For Department: Kevin Hanks, Hearing Representative~~
- C10 Direct Holding Corporation, 239618 (EH)
For Petitioner: Robert V. Klems, Jr., CPA
For Department: John Waid, Tax Counsel
- C11 Bekker Carpet Finance Corporation, 219167 (AS)
For Petitioner: Marc Jacobs, Representative
For Department: Randy Ferris, Tax Counsel
- C12 Perfect PC Technologies, Inc., 258181 (EA)
For Petitioner: Grant Chien, Attorney
For Department: Kevin Hanks, Hearing Representative
- ~~C13a RGO Imports, Inc., 119173 (EH)
C13b Ralph and Carol Ossko, 135303 (EH)
For Petitioner: Ralph Ossko, Taxpayer
Wallace Luna II, Witness
Steven Cote, Attorney
For Department: Kevin Hanks, Hearing Representative~~
- C14a Abdi Petroleum, Inc., 146401, 206398 (EH)
C14b Mohammad Abdizadeh, 149822, 206399 (EH)
C14c Mohammad Abdizadeh and William G. Morschauser, 206397 (EH)
For Petitioner: Min Stephen Cho, Attorney
For Department: Kevin Hanks, Hearing Representative
- ~~C15 AKH Company, Inc., 219583 (EA)
For Petitioner: Vatche Cholbajian, Attorney
Hratch Andonian, Taxpayer
For Department: Kevin Hanks, Hearing Representative~~

C16 El Camino Resources, Ltd., 198720 (AC)
For Petitioner: Suzanne Beaudelaire, Representative
For Department: Kevin Hanks, Hearing Representative

BOARD MEETING (convenes at 1:00 p.m.)**

ORAL HEARINGS

C. SALES AND USE TAX APPEALS HEARINGS

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

C17 Ronald W. and Janet K. Chrislip, 235478 (UT)
For Petitioner: Ronald W. Chrislip, Taxpayer
For Department: Carla Caruso, Tax Counsel

C18 Charles and Lucille Lewis, 202683 (UT)
For Petitioner: Charles Lewis, Taxpayer
For Department: Sharon Jarvis, Tax Counsel

C19 Qusro Masood Mohammad, 252953, 252955 (EA)
For Petitioner: Qusro M. Mohammad, Taxpayer
For Department: Kevin Hanks, Hearing Representative

C20 Nader Khaloghly and Hamid Reza Hamidi, 218348 (EAB)
For Claimant: Mori Shariat, Enrolled Agent
For Department: Randy Ferris, Tax Counsel

C21 Adam Nutrition, Inc., 223365 (EH)
For Petitioner: Richard Blanton, Taxpayer
Edward Mahoney, CPA
For Department: Sharon Jarvis, Tax Counsel

C22 Team Post-Op, Inc., 235210, 249299 (EA)
For Claimant: Patrick Leone, CPA
For Department: John Waid, Tax Counsel

~~C23a Starwood Hotels/Resort Worldwide, Inc., 250678 (EHC)~~

~~C23b Starwood Hotels/Resort Worldwide, Inc., 250677 (FH)~~

~~C23c SLC Operating Limited Partnership, 250675 (EHC)~~

~~C23d SLC San Diego, LLC, 250468 (FH)~~

~~For Claimant: Manny Almeida, Representative
Jeff Williams, CPA~~

~~For Department: Kevin Hanks, Hearing Representative~~

D. SPECIAL TAXES APPEALS HEARINGS

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

D1a Smiland Paint Company, 89000960020, -30, -40, -50, -60, -70 (MT)

~~D1b Fine Line Paint Corporation, 57775, 89000960220, -30 (MT)~~

For Petitioner: Christopher G. Foster, Representative

For Department: Carolee Johnstone, Tax Counsel

F. PUBLIC HEARINGS**F1 BUSINESS TAXPAYERS' BILL OF RIGHTS HEARINGSMr. 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. At the Business Taxes hearings you can comment on the administration of sales and use taxes, environmental fees, fuel taxes, and excise taxes.

F2 PROPERTY TAXPAYERS' BILL OF RIGHTS HEARINGSMr. 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. At the Property Taxes hearings you can comment on the property taxes programs and laws administered by the Board, and identify ways to resolve any problems identified in the Property Taxpayers' Advocate's Annual Report.

ADJOURN

If you wish to receive this Notice and Agenda electronically, you can subscribe at www.boe.ca.gov/agenda.

If you would like specific information regarding items on this Notice and Agenda, please telephone (916) 322-2270 or e-mail: MeetingInfo@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

Deborah Pellegrini, Chief
Board Proceedings Division

** Public comment on any agenda item, other than a Closed Session item or an item which has already been considered by a Board Committee, will be accepted at that meeting.

"CF" Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.

Agenda items occur sequentially. When circumstances warrant, the Chair may modify the order of items as they appear on the agenda. The hearing location is accessible to the disabled. If you require special assistance, please contact Gary Evans at (916) 445-4394, or e-mail Gary.Evans@boe.ca.gov, to make special arrangements.