



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

CYNTHIA BRIDGES  
Executive Director

**STATE BOARD OF EQUALIZATION MEETING**  
**5901 Green Valley Circle, Room 207, Culver City**  
**February 24-26, 2015**  
**NOTICE AND AGENDA**  
**Meeting Agenda (as of 2/23/2015, 5:00 PM)**

[Agenda Changes](#)

[Webcast on Tuesday, February 24, 2015](#)

**Tuesday, February 24, 2015**

**9:30 a.m. Pledge of Allegiance**

**Board Committee Meeting Convenes\***

**Board Meeting convenes upon Adjournment of the Board Committee Meeting\*\***

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.

**Board Committee Meeting\***

[Legislative Committee](#)..... Ms. Ma, Committee Chairwoman

**I. 2015 Legislative Proposal**

Set forth below is a suggestion for business taxes legislation to be sponsored by the BOE in the first year of the 2015-16 legislative session.

**2015 Legislative Proposal: Business Taxes**

2-2 Amend Revenue and Taxation Code (RTC) Section 7094 of the Sales and Use Tax Law and amend comparable statutes in the special tax and fee laws the Board of Equalization (BOE) administers to allow the BOE to (1) increase the levy amount the Taxpayers' Rights Advocate is authorized to return from \$1,500 to \$2,300 to adjust for inflation and to provide a mechanism for future adjustments for inflation, and (2) extend this right to all persons, even when a jeopardy assessment has been issued.

**II. 2015 Legislative Bill**

**Recommendations for Board Position**

AB 203—Fire Prevention Fee: Filing Deadline (Oberholte)

**Board Meeting\*\*****Administrative Matters**

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

**P. Other Administrative Matters**

- P1. Executive Director's Report ..... Ms. Bridges
1. [2015/16 Excise Tax Rate Adjustment for Motor Vehicle Fuel and Diesel Fuel \(Fuel Tax Swap\) +](#) ..... Mr. Durham  
Request approval of the new excise tax rates for motor vehicle fuel and diesel fuel (fuel tax swap) effective July 1, 2015, which are required by current law to be adjusted by BOE on an annual basis.
  2. [Approval of 2015/16 Diesel Fuel Tax Rate for Interstate Users Component b +](#) ..... Mr. Durham  
Staff recommendation for setting the 2015/16 diesel fuel tax rate for interstate users component b.
  3. [Prepayment Rate for Sales Tax on Motor Vehicle Fuel, Diesel Fuel and Jet Fuel +](#) ..... Mr. Durham  
Section 6480.1 of the Revenue and Taxation Code requires the Board to determine annually by March 1, the rate at which sales tax on motor vehicle fuel, diesel fuel, and jet fuel is to be collected at the time such fuel is first distributed in the state during the twelve-month period beginning the following July 1.
- 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. [Myles D. Hubers and Michelle R. Hubers, 534595 +](#)  
For Appellants: Marc S. Schechter, Attorney  
Paul D. Woodard, Attorney  
Elizabeth Van Clief, Attorney  
For Franchise Tax Board: Roman Johnston, Tax Counsel  
Michael Cornez, Tax Counsel
- ~~B2. [Hesperian, LLC, 340169 +](#)  
For Appellant: [Ali Amidy, Representative](#)  
[Samuel D. Brotman, Attorney](#)  
For Franchise Tax Board: [Todd Watkins, Tax Counsel](#)  
[Michael Cornez, Tax Counsel](#)~~

- B3. Larry G. Dighera, 515547 +**  
For Appellant: Larry G. Dighera, Taxpayer  
John Bostwick, Representative  
Joseph A. Vinatieri, Attorney  
For Franchise Tax Board: Raul Escatel, Tax Counsel  
David Gemmingen, Tax Counsel
- B4. Unified Precious Metals, Inc., 606172 +**  
For Appellant: Geoffrey A. Weg, Attorney  
Philip S. Magaram, Attorney  
For Franchise Tax Board: Marguerite Mosnier, Tax Counsel  
Diane Ewing, Tax Counsel
- ~~**B5. Maria Phillips (Santamaria-Del Campo) and Michael Del Campo, 741179 +**  
For Appellants: Maria Phillips, Taxpayer  
Michael Del Campo, Taxpayer  
For Franchise Tax Board: Marguerite Mosnier, Tax Counsel  
Diane Ewing, Tax Counsel~~
- B6. Millennium Dental Technologies, Inc., 747501 +**  
For Appellant: Patrick McCormick, Taxpayer  
Blake E. Christian, Representative  
Stacy Yamanishi, Representative  
For Franchise Tax Board: Ian Foster, Tax Counsel  
Michael Cornez, Tax Counsel
- B7. Garrett J. Zelen, 800216 +**  
For Appellant: Garrett J. Zelen, Taxpayer  
For Franchise Tax Board: Eric Yadao, Tax Counsel  
Diane Ewing, Tax Counsel
- B8. Steven B. Avery, 785074 +**  
For Appellant: Sherry Avery, Representative  
Michael Yeager, Representative  
For Franchise Tax Board: Eric Yadao, Tax Counsel  
Fred Campbell-Craven, Tax Counsel
- B9. J.L.E. Enterprises, Inc., 796714 +**  
For Appellant: Jeffrey L. Eisikowitz, Representative  
For Franchise Tax Board: Brian Werking, Tax Counsel  
Marguerite Mosnier, Tax Counsel
- ~~**B10. Joseph A. Sciarretta, 809250 +**  
For Appellant: Joseph A. Sciarretta, Taxpayer  
For Franchise Tax Board: Brian Werking, Tax Counsel  
Fred Campbell-Craven, Tax Counsel~~

B11a. [William R. Dobkin and Donya Dobkin, 728014 +](#)

B11b. [Deborah M. Dobkin, 725828 +](#)

For Appellants: William R. Dobkin, Taxpayer  
 Donya Dobkin, Taxpayer  
 Deborah M. Dobkin, Taxpayer  
 For Franchise Tax Board: David Gemmingen, Tax Counsel  
 Michael Cornez, Tax Counsel

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

These items are scheduled for Wednesday and Thursday, February 25-26, 2015.

**D. Special Taxes Appeals Hearings**

These items are scheduled for Thursday, February 26, 2015.

E. Property Tax Appeals Hearings  
 There are no items for this matter.

**F. Public Hearings**

F1. [Proposed Amendments to Sales and Use Tax Regulation 1533.2, Diesel Fuel Used in Farming Activities or Food Processing + .....](#) Mr. Smith

Public hearing regarding the adoption of proposed amendments to revise the definition of diesel fuel in Regulation 1533.2 to be consistent with the definition in the Diesel Fuel Tax Law.

F2. [Proposed Amendments to Sales and Use Tax Regulation 1598.1, Diesel Fuel Prepayment Exemption + .....](#) Mr. Smith

Public hearing regarding the adoption of proposed amendments to revise the definition of diesel fuel in Regulation 1598.1 to be consistent with the definition in the Diesel Fuel Tax Law.

F3. Property Taxes - State Assesseees' Presentations on Capitalization Rates and Other Factors Affecting Values ..... Mr. Thompson

1. State assesseees' presentations on capitalization rates and other factors and procedures affecting 2015/16 property values of California public utilities, railroads, and pipelines.

Speaker: Peter Michaels, Law Office of Peter Michaels

2. Private railroad car assesseees' presentations on factors and procedures affecting 2015/16 taxable values of private railroad cars.

**G. Tax Program Nonappearance Matters – Consent**(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

- G1. Legal Appeals Matters ..... Mr. Angeja
- Petitions for Release of Seized Property
    1. Doo Hyun Sung, 849689 (STF)
    2. Charkha Liquors, Inc., 854585 (STF)
    3. L & W Liquor Corporation, 852225 (STF)
    4. Lawand Distribution, Inc., 850268 (STF)
- G2. Franchise and Income Tax Matters ..... Mr. Epolite
- Hearing Notice Sent – No Response
    1. Dr. Roth’s Footcare Products, LLC, 746877
  - Decisions
    2. Amber Anderson and Brandon White, 759253
    3. Michael L. Becker, 796404
    4. Carole A. Fielder, 742241
    5. Mark N. Fiore, 668140
    6. Cindy Garcia, 796624
    7. Garden Center Cafe, Inc., 796321
    8. Donald Phillip Goode and Cheryl Lea Stout-Goode, 796684
    9. Udayasuryan Kodoly, 772616
    10. Hugh Lewis and Courtney L. Baber, 796706
    11. Ram Malik, 772093
    12. Ahmad S. Mazumder, 797300
    13. Brian E. Oerly, 769828
    14. Anthony Peters, 774830
    15. John T. Poon, 789456
    16. Ravisante, Inc., 790841
    17. RTTEMPS, LLC, 800205
    18. Ahmad Shah, 785085
    19. Markus Taylor, 804631
    20. Christopher M. Willick, 791775
- G3. Homeowner and Renter Property Tax Assistance Matters  
There are no items for this matter.
- G4. Sales and Use Taxes Matters ..... Mr. McGuire
- Redeterminations
    1. Regency Enterprises, Incorporated, 795785 (AC)
    2. John Dovalis Gantes, 574744 (EH)
    3. Benihana Ontario Corp., 724084 (OH)
    4. Benihana National Corp., 724080 (OH)
    5. Wunderlich-Malec Systems, Inc., 743620 (OH)
  - Relief of Penalty/Interest
    6. Hewlett-Packard Financial Services Company, 852772 (OH)
    7. Siemens Energy, Inc., 852773 (OH)
    8. EDP Renewables North America, LLC, 852774 (OH)
    9. Jinkosolar (U.S.), Inc., 852776 (BH)

- Denials of Claims for Refund
  - 10. Nissan Motor Acceptance Corp., 737456 (OH)
  - 11. Terra Properties, Inc., 845675 (OH)
  - 12. Cellco Partnership, 744169 (OH)
- Grant-One Day Interest Relief
  - 13. ASA Computers, Inc., 852778 (GH)
  - 14. TC Dugan Enterprises, Inc., 852779 (FH)
- G5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds .....Mr. McGuire
  - Credits and Cancellations
    - 1. Dionex Corporation, 850442 (GH)
    - 2. Raymond Harry Simmons, 854681 (AS)
    - 3. Alejandro Uribe Gardiel, 850994 (SO)
  - Refunds
    - 4. Nissan Motor Acceptance Corp., 737456 (OH)
    - 5. Terra Properties, Inc., 845675 (OH)
    - 6. W.E.C.S. Electric Supply, Inc., 777656 (EH)
    - 7. CGI Technologies & Solutions, Inc., 574943 (OH)
    - 8. Mercedes-Benz USA, LLC, 852523 (KH)
    - 9. Ajinomoto Althea, Inc., 851124 (FH)
    - 10. Cellco Partnership, 744169 (OH)
    - 11. Amgen USA, Inc., 718192 (AR)
    - 12. American Airlines, Inc., 362784 (OH)
    - 13. J.C. Bromac Corp., 774383 (AS)
    - 14. Oracle America, Inc., 850483 (BH)
    - 15. An Fremont Luxury Imports, Inc., 539395 (CH)
    - 16. Liftech Elevator Services, Inc., 851126 (AA)
    - 17. Autozone Parts, Inc., 772184 (OH)
    - 18. Ally Bank, 620465 (OH)
    - 19. Tektronix Texas, LLC, 846285 (OH)
    - 20. Yellowpages.com, LLC, 843102 (OH)
    - 21. Grandway Investment, Inc., 846593 (AP)
    - 22. Megapath Corporation, 810335 (GH)
- G6. Special Taxes Matters ..... Ms. Bartolo
  - Redeterminations
    - 1. HPT TA Properties Trust, 711688 (STF)

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**

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

- H1. Legal Appeals Matters ..... Mr. Angeja
  - Cases Heard Not Decided
    - 1. [Elite Cert' Auto Service & Tires, Inc., 550595 \(EA\) +](#)
- H2. Franchise and Income Tax Matters ..... Mr. Epolite
  - Decisions
    - 1. Capitola Mall Associates, LP, 681023

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**(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

- I1. Property Taxes Matters  
There are no items for this matter.
- I2. Offer in Compromise Recommendations ..... Mr. Anderson
  - 1a. Nasira Begum
  - 1b. Syed Imitiaz Nawab
  - 2. Susan Alice Bakewell
  - 3. Barbara L. Brown
  - 4. Sokwon Choe
  - 5. Farmacia Remedios, Inc.
  - 6. James Louis Lombardi
  - 7. Lillian Lien Nguyen
  - 8. Hilford Lloyd Phillips
  - 9. Jose Alberto Rodriguez
  - 10. Roxana Valdivia
  - 11. Chin Long Robert Wang
  - 12. In Ja Yoon
- I3. Local Tax Reallocation Matters  
There are no items for this matter.

**Chief Counsel Matters**

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**J. Rulemaking  
Section 100 Changes**

- J1. *Sales and Use Tax Regulation 1621, Sales to Common Carriers +* ..... Mr. Tucker

Staff request for authorization to complete Rule 100 changes to make the regulation consistent with revisions to section 6385 of the Revenue and Taxation Code effective September 11, 2012.

There are no items for the following matters:

- K. Business Taxes
- L. Property Taxes
- M. Other Chief Counsel Matters

**Administrative Session**

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- N. **Consent Agenda** ..... Ms. Richmond  
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

- N1. *Retirement Resolution +*
  - Laura Bowman-Dirrim
- N2. Approval of Board Meeting Minutes
  - *January 21, 2015 +*
- N3. *Proposed Revision to Audit Manual (AM), Chapter 2, Preparation of Field Audit Reports +*

**O. Adoption of Board Committee Report and Approval of Committee Actions**

- O1. Legislative Committee

**P. Other Administrative Matters**

- P1. Executive Director’s Report ..... Ms. Bridges
  - 4. *Taxpayers’ Rights Advocate’s 2013/14 Property and Business Taxes Annual Report +* ..... Mr. Gilman  
Presentation of Annual Report highlighting Taxpayers’ Rights Advocate Office accomplishments, involvement in projects, current issues, and examples of cases illustrating services provided.
  - 5. CROS Project Update and Actions ..... Mr. Gau  
Progress on the CROS project to replace BOE’s two current tax legacy technology systems.



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

Announcement of Closed Session ..... Ms. Richmond

**Q. Closed Session**

- Q1. Discussion and approval of staff recommendations regarding settlement cases (Rev. & Tax. Code, §§ 6901, 7093.5, 30459.1, 50156.11).
- Q2. Discussion and action on personnel matters (Gov. Code, § 11126(a)).

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

**Recess** - The meeting will reconvene on Wednesday, February 25, 2015, at 9:30 a.m.

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Joann Richmond, Chief  
Board Proceedings Division

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**5901 Green Valley Circle, Room 207, Culver City**  
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**Wednesday, February 25, 2015**

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

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

~~C1. En Pointe Technologies Sales, Inc., 532130 (AS) +  
For Petitioner: Robert A. Mercer, Taxpayer  
Richard B. Taylor, Representative  
Gina Lim, Representative  
For Department: Bradley Heller, Tax Counsel~~

**C2. Laleh Enterprises, Inc., 469308 (AC) +**  
For Petitioner: Joseph Boodaie, Representative  
For Department: Scott Lambert, Hearing Representative

~~C3. James Eugene Goldstein, 442332 (AC) +  
For Petitioner: James Goldstein, Taxpayer  
Warren Nemiroff, Attorney  
For Department: Kevin Smith, Tax Counsel~~

**C4. Y.N.V., Inc., 573642 (AS) +**  
For Petitioner: Waived Appearance  
For Department: Nenita DeLaCruz, Hearing Representative

~~C5. Flying Goat Coffee (419) L.P., 611323 (JH) +  
For Petitioner: Graham Hoad, Representative  
For Department: Scott Lambert, Hearing Representative~~

- ~~C6. Ruthy Aghabi and Issa Aghabi, 620839 (AC) +  
For Petitioners: Issa Aghabi, Taxpayer  
For Department: Scott Lambert, Hearing Representative~~
- C7. [Ace Service Centers, 625359 \(FH\) +](#)  
For Petitioner: Mark Pugh, Taxpayer  
Steve Williams, Representative  
For Department: Kevin Smith, Tax Counsel
- ~~C8. Gold Star Equipment Rentals, Inc., 592213 (EH) +  
For Petitioner: Erika Peterson, Attorney  
For Department: Andrew Kwee, Tax Counsel~~
- C9. [Hezghiahoo Aharon Investment, Inc., 611158 \(AR\) +](#)  
For Petitioner: Joseph Boodaie, Representative  
For Department: Nenita DeLaCruz, Hearing Representative

**Recess** - The meeting will reconvene on Thursday, February 26, 2015, at 9:30 a.m.

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

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

**C10. [Jalidat, Incorporated, 476422 \(AC\) +](#)**

For Petitioner: Andre Van Der Valk, Representative  
For Department: Scott Lambert, Hearing Representative

~~C11. [Sahaki, Inc., 610480 \(EH\) +](#)~~

~~For Petitioner: Kim H. Do, Representative  
For Department: Scott Lambert, Hearing Representative~~

~~C12a. [Randolph Hope Bruce Murad, 404667 \(FH\) +](#)~~

~~C12b. [Michelle Pauline Murad, 404668 \(FH\) +](#)~~

~~For Petitioners: Randolph Murad, Taxpayer  
Michelle Murad, Taxpayer  
Virginia Sunelli, Representative  
Richard Vermazen, Attorney  
For Department: Scott Claremon, Tax Counsel~~

**C13. [Azim Shaalemi, 521073 \(AC\) +](#)**

For Petitioner: Azim Shaalemi, Taxpayer  
David Gadoshian, Representative  
For Department: Scott Lambert, Hearing Representative

- C14. [The Wakefield Company, Inc., 608341 \(EA\) +](#)  
For Petitioner: Ryon Rickard, Taxpayer  
For Department: Andrew Kwee, Tax Counsel
- C15. [Pacific Paradise Nursery, Inc., 518628, 576425 \(EA\) +](#)  
Petitioner: Robert Mills, Attorney  
Sarah Smith, Witness  
For Department: Kevin Smith, Tax Counsel
- C16. [Dastigir G. Omar, 609881 \(EH\) +](#)  
For Petitioner: Dastigir G. Omar, Taxpayer  
Linus Amarikwa, Representative  
For Department: Scott Lambert, Hearing Representative

**D. Special Taxes Appeals Hearings**

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

- D1. [Adil Alfonse Khilla, 391101 \(STF\) +](#)  
For Petitioner: Adil A. Khilla, Taxpayer  
For Department: Pamela Mash, Tax Counsel
- D2. [Solar American Transfers, Inc., 512177 \(STF\) +](#)  
For Petitioner: Hong Yao Sun, Taxpayer  
For Department: Kevin Smith, Tax Counsel

**Adjourn**

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