

BILLING AND REFUND NOTICE

STATE OF CALIFORNIA
BOARD OF EQUALIZATION
P.O. BOX 942879 SACRAMENTO, CALIFORNIA 94279-0001
SAN FRANCISCO DISTRICT (415) 356-6600

11-033

FOR BOE USE ONLY		
RE	PM	
EFFECTIVE DATE OF PAYMENT		
MO	DAY	YEAR

JESSE W. MCCLELLAN
8928 VOLUNTEER LN STE 200
SACRAMENTO CA 95826-3238

Account: [REDACTED]

Express Login Code: [REDACTED]

Notice ID: [REDACTED]	January 24, 2012
Amount Due	295,744.53
Amount enclosed	
Additional charges are due if not paid by 01/31/12 (See instructions below)	
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Copy of Notice issued to:

**** Notice of Determination ****

You are hereby notified of an amount due from you as shown below. Please visit our website at www.boe.ca.gov to download publications 17 and 70 to help you better understand our appeals procedures and your rights.

Sales and Use Taxes	TAX	Interest	Penalty	Total
SALES TAX REGULAR				
DETERMINATION issued 01/24/12 As determined by Audit For the Period 07/01/06-06/30/09				
Revenue	218,986.35			218,986.35
Interest 11/01/06-01/31/12		76,758.53		76,758.53
Payment 12/20/09	-0.35			-0.35
Subtotal	218,986.00	76,758.53	0.00	295,744.53
AMOUNT-DUE				295,744.53

Additional interest will accrue in accordance with the Revenue and Taxation Code section 6591 on the unpaid TAX at the rate of 0.583 % per month. Interest of 1,277.42 will accrue if the TAX is not paid on or before 01/31/12.

Additional penalty of 21,898.60 is due if not paid by 02/23/12.

Liability disclosed by audit.

Upon termination of a business, corporate officers or other person responsible for the filing of returns or the payment of tax who willfully fail to pay the taxes collected or use tax due, will be held personally liable for any TAXES as well as interest and penalties on the TAXES, originally owed by [REDACTED] under the provisions specified in section 6829 of the Revenue and Taxation Code.

Information concerning Determinations

RECEIVED

JAN 26 2012

A.S.T.C.

Payments can be made online through the ePay option. To use ePay, go to our website at www.boe.ca.gov and click on the eServices tab.

If you are making payment by paper check, write your account number and Notice ID shown above, on the check. Include a copy of this notice with your payment. Keep the original notice for your records.



BOARD OF EQUALIZATION

The safe and easy way... www.boe.ca.gov

BILLING AND REFUND NOTICE

STATE OF CALIFORNIA

BOARD OF EQUALIZATION

P.O. BOX 942879 SACRAMENTO, CALIFORNIA 94279-0001
SAN FRANCISCO DISTRICT

(415) 356-6600

JESSE W. MCCLELLAN
8928 VOLUNTEER LANE, SUITE 200
SACRAMENTO CA 95826

FOR BOE USE ONLY

RE

PM

EFFECTIVE DATE OF PAYMENT

MO

DAY

YEAR

Account: [REDACTED]

Express Login Code: [REDACTED]

Notice ID: [REDACTED]

September 26, 2012

Amount Due

390,781.92

Amount enclosed

Additional charges are due if not paid by 09/30/12
(See instructions below)

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Copy of Notice issued to:

**** STATEMENT OF LIABILITY BALANCES ****

This statement reflects only those liabilities detailed below. It is not intended to represent all liabilities you may owe the Board.

Sales and Use Taxes
SALES TAX REGULAR

TAX

Interest

Penalty

Total

DETERMINATION issued 01/18/08
As determined by Audit
For the Period 04/01/03-03/31/06
PETITIONED

Revenue	243,651.70			243,651.70
Rev Adj	-18,730.73			-18,730.73
Interest 08/01/03-01/31/08		63,501.62		63,501.62
Payment 06/28/04	-0.56			-0.56
Payment 08/24/05	-0.20			-0.20
Payment 12/24/06	-585.00			-585.00
Penalty			22,492.14	22,492.14
Interest 02/01/08-06/30/08		11,140.55		11,140.55
Interest 02/01/08-10/31/08		-1,482.86		-1,482.86
Interest 02/01/08-03/31/10		-0.02		-0.02
Payment 06/25/08	-150.42			-150.42
Interest 06/25/08-09/30/08		4,047.34		4,047.34
Payment 08/18/08	-228.00			-228.00
Interest 09/01/08-07/31/09		18,230.03		18,230.03
Payment 07/31/09	-0.53			-0.53
Interest 07/31/09-03/31/10		7,465.20		7,465.20
Payment 12/20/09	-0.12			-0.12
Interest 12/20/09-03/31/11		3,297.29		3,297.29
Payment 02/24/10	-0.10			-0.10
Interest 03/01/10-09/30/12		38,134.59		38,134.59
Subtotal	223,956.04	144,333.74	22,492.14	390,781.92

BALANCE

390,781.92

RECEIVED

OCT - 1 2012

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If you are making payment by paper check, write your account number and Notice ID shown above, on the check. Include a copy of this notice with your payment. Keep the original notice for your records.

McClellan Davis LLC
BOARD OF EQUALIZATION
The safe and easy way... www.boe.ca.gov

00028027255



State Board of Equalization - Sales and Use Tax Department

 4/23/15
Page: 1

REPORT OF FIELD AUDIT - REAUDIT

Account No: SF [REDACTED] 41

Firm Name: [REDACTED]

Owner: [REDACTED]

Owner Type: Corporation

Business Address: [REDACTED]

Mailing Address: [REDACTED]

Case Id: [REDACTED]

Lead Auditor: [REDACTED]

Supervisor: [REDACTED]

Board Office:

Audit Report Date:

Business Code/SIC:

Account Status:

Tax Area Code:

San Francisco, Two Pincon Office

April 9, 2015

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Active

380010520000

A Local Tax Allocation was completed

Report Mailed to the following Additional Addressee:

 JESSE W. MCCLELLAN
508 GIBSON DR STE 120
ROSEMILLE, CA 95678-6797

LIABILITY (OR CREDIT) DISCLOSED BY EXAMINATION OF TAXPAYER'S RECORDS

Examination Period: 7/01/06 to 6/30/09

	Tax	Interest to 5/31/15	Penalty	Total
Total Disclosed by Examination	\$1,002.70	\$2,400.98		\$3,403.68
Debit or Credit Adjustments				
Payment in excess of liability		\$3,455.91		\$3,455.91
Payments and credits 7/1/09 to 6/30/15	\$1,002.70	\$19,947.07		\$20,949.77
Balance as of 5/31/15**	\$0.00	\$0.00	\$0.00	\$0.00

**If multiple billings have occurred, the audit liability may not equal the sum of the billings

TAXABLE MEASURE DISCLOSED BY EXAMINATION OF TAXPAYER'S RECORDS

	State, Local County and STII	1% State Increase	Total District
1 Cost of Material Purchases Subject to Use Tax per Material Accountability Test	491,889	93,792	905,318
2 Sales for Resale of Materials Disallowed for Ravens Four Seasons	0	0	0
	\$491,889	\$93,792	\$905,318



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

3321 Power Inn Road, Suite 210
Sacramento, California 95826
Telephone: (916) 227-6748
Facsimile: (916) 227-6746
www.boe.ca.gov

BETTY T. YEE
First District, San Francisco

George Runner
Second District, Ontario/Sacramento

MICHELLE STEEL
Third District, Orange County

JEROME E. HORTON
Fourth District, Los Angeles

JOHN CHIANG
State Controller

Cynthia Bridges
Executive Director

May 28, 2014

McClellan Davis, LLC
Jesse McClellan
8928 Volunteer Lane, Suite 200
Sacramento, CA 95826



Dear Mr. McClellan:

Enclosed is a copy of the final audit working papers for your client, [REDACTED] regarding the claim for refund filed for taxpayer [REDACTED]

The results of the audit report show a tax credit of -\$156,854.00. Interest will be calculated and included on the report, which will be mailed to you in the near future.

The working papers and related report have been turned in and is subject to review as we discussed earlier. If you have any questions in regards to this, please feel free to telephone me at (916) 227-6804.

Sincerely,



District Principal Auditor

Enclosure

Results