



ORIGINAL

STATE BOARD OF EQUALIZATION

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, Street

number, and address)

194780

Reiko J. Hicks  
LAW OFFICE OF REIKO J. HICKS  
9330 Baseline Road, Suite 208  
Rancho Cucamonga, CA 91701

Appeal Name: William G. Bean

Case ID: 570401 ITEM # BA

Date: 2/25/14 Exhibit No: 2.11

TELEPHONE NO (909) 476-0017

FAX NO (Optional) ( ) -

TP

FTB DEPT PUBLIC COMMENT

E-MAIL ADDRESS (Optional):

ATTORNEY FOR (Name) William G. Bean

SUPERIOR COURT OF CALIFORNIA, COUNTY OF San Bernardino

STREET ADDRESS 8303 N. Haven Avenue

MAILING ADDRESS same

CITY AND ZIP CODE Rancho Cucamonga, CA 91730

BRANCH NAME Rancho Cucamonga District

FILED  
SUPERIOR COURT  
COUNTY OF SAN BERNARDINO  
SAN BERNARDINO DISTRICT

MAR 17 2009

By [Signature]

MARRIAGE OF

PETITIONER: William G. Bean

RESPONDENT: Lisa L. Bean

JUDGMENT

- DISSOLUTION
- LEGAL SEPARATION
- NULLITY
- Status only
- Reserving jurisdiction over termination of marital or domestic partnership status
- Judgment on reserved issues

CASE NUMBER  
RFL 052582

Date marital or domestic partnership status ends: MAR 17 2009

1.  This judgment  contains personal conduct restraining orders  modifies existing restraining orders.  
The restraining orders are contained on page(s) \_\_\_\_\_ of the attachment. They expire on (date): \_\_\_\_\_

2. This proceeding was heard as follows:  Default or uncontested  By declaration under Family Code section 2336  
 Contested

- a. Date: \_\_\_\_\_ Dept.: \_\_\_\_\_ Room: \_\_\_\_\_
- b. Judicial officer (name): \_\_\_\_\_  Temporary judge
- c.  Petitioner present in court  Attorney present in court (name): \_\_\_\_\_
- d.  Respondent present in court  Attorney present in court (name): \_\_\_\_\_
- e.  Claimant present in court (name): \_\_\_\_\_  Attorney present in court (name): \_\_\_\_\_
- f.  Other (specify name): \_\_\_\_\_

3. The court acquired jurisdiction of the respondent on (date): 10/25/2007 *MS*  
a.  The respondent was served with process.  
b.  The respondent appeared.

**TAXPAYER EXHIBIT**  
**B4**  
**February 25, 2014**  
**William G. Bean**  
**570401**

THE COURT ORDERS, GOOD CAUSE APPEARING

- 4. a.  Judgment of dissolution is entered. Marital or domestic partnership status is terminated and the parties are restored to the status of single persons  
(1)  on (specify date): MAR 17 2009  
(2)  on a date to be determined on noticed motion of either party or on stipulation.
- b.  Judgment of legal separation is entered.
- c.  Judgment of nullity is entered. The parties are declared to be single persons on the ground of (specify): \_\_\_\_\_
- d.  This judgment will be entered nunc pro tunc as of (date): \_\_\_\_\_
- e.  Judgment on reserved issues.
- f. The  petitioner's  respondent's former name is restored (specify): \_\_\_\_\_
- g.  Jurisdiction is reserved over all other issues, and all present orders remain in effect except as provided below
- h.  This judgment contains provisions for child support or family support. Each party must complete and file with the court a *Child Support Case Registry Form* (form FL-191) within 10 days of the date of this judgment. The parents must notify the court of any change in the information submitted within 10 days of the change, by filing an updated form. The *Notice of Rights and Responsibilities-Health Care Costs and Reimbursement Procedures and Information Sheet on Changing a Child Support Order* (form FL-192) is attached.



1 **Petitioner: William G. Bean**  
2 **-and-**  
3 **Respondent: Lisa L. Bean**

**Case No.: RFL 052582**

4 **STIPULATED JUDGMENT**

5 Pursuant to the stipulation of the Parties, the court makes the following orders:

6 **GENERALLY:**

- 7
- 8 1. The parties were married on August 24, 2003 and separated on December 15,  
9 2006. There are no minor children in this marriage.
  - 10 2. Irreconcilable differences have arisen between the parties which have led to the  
11 irremediable breakdown of their marriage. The parties agree that no further  
12 waiting period, marriage counseling, or conciliation efforts would save their  
13 marriage. The parties now agree and intend to live apart permanently.
  - 14 3. The parties intend for this Stipulated Judgment to be a final and complete  
15 settlement of all of their rights and obligations including but not limited to  
16 property rights and property claims.  
17

18 **INDEPENDENT COUNSEL:**

- 19
- 20 4. The parties acknowledge and agree that they each have been represented by  
21 separate and independent legal counsel and have relied on counsel of their own  
22 choosing, in negotiations for and in preparation of this Judgment. Petitioner  
23 warrants and represents that he is and has been represented by Reiko J. Hicks,  
24 Attorney at Law, a member in good standing of the Bar of the State of California.  
25 Respondent warrants and represents that she is and has been represented by  
26 Khymberli S. Apaloo, Attorney at Law, a member in good standing of the Bar of  
27 the State of California. The parties acknowledge and agree that they have  
28

1 carefully read this Stipulated Judgment and have had an opportunity to have the  
2 provisions of this Stipulated Judgment fully explained to them by their counsel.

3 **VOLUNTARY AND INFORMED CONSENT:**

4  
5 5. The parties further acknowledge that they have read and understand the contents  
6 and legal effects of this Stipulated Judgment and have entered into it and signed  
7 it freely and voluntarily, free from duress, force, undue influence, coercion or  
8 misrepresentation of any kind and that the parties waive any right to rescind or  
9 set aside this Stipulated Judgment except upon finding that there has been actual  
10 misrepresentation, knowingly made with intent to defraud.  
11

12 **SPOUSAL SUPPORT:**

13 6. Jurisdiction is terminated as of the date of this Judgment, to award spousal  
14 support to either party in this matter, and the Court shall have no power or  
15 jurisdiction to award spousal support payments beyond the date of this Judgment.  
16

17 **DIVISION OF COMMUNITY PROPERTY ASSETS:**

18 7. The following community property is awarded to Petitioner as his sole  
19 and separate property and Petitioner is ordered to pay all encumbrances thereon  
20 and to appear on behalf of, defend and hold Respondent harmless therefrom:

21 a. All of the community property interest in the Petitioner's CalPERS  
22 pension and 401(k) plans, earned during his employment with the State of  
23 California. Respondent assigns all of her right, title, and interest in said  
24 asset to the Petitioner:  
25

26 b. All of the community property interest in the 2002 Ford Expedition,  
27 license plate # [REDACTED]  
28

- 1 c. All of the community property interest in checking, savings, and the  
2 Golden One Credit Union account held in Petitioner's name;  
3  
4 d. All of the community property interest in the 21 foot Capri Bayliner Boat  
5 and Trailer and all boat equipment including the boat cover, 4 life jackets,  
6 canopy, ignition key and glove box key. Respondent assigns all of her  
7 right, title and interest in said asset to the Petitioner:  
8  
9 e. Family Room Furniture: Burgundy colored leather sectional sofa, wood  
10 coffee table, two end tables, 65 inch wide screen television, and one lamp;  
11 f. DVD 6 disc player;  
12 g. Sony surround sound system with 6 speakers;  
13 h. From the Master Bedroom: the armoire and the 27 inch television;  
14 i. Small sized personal safe;  
15 j. Pool table complete with all pool sticks, pool stick holder, equipment, and  
16 balls;  
17 k. 10 foot ladder;  
18 l. Stationary exercise bike;  
19 m. Weider weight rack complete with all free weights;  
20 n. Workout weight bench;  
21  
22 o. One-half of all hand tools, including drills, saws, ratchets, Craftsmen  
23 tools, puffers, and car care equipment;  
24  
25 p. Backyard Furniture: Two glass tables, 4 white chairs, charcoal barbeque  
26 pit;  
27  
28 q. 9 mm Smith & Wesson Ruger Pistol, inclusive of three ammunition  
magazines and original carrying case;

- r. 12 gauge Remington shotgun;
- s. White refrigerator;
- t. The 21 foot Capri Bayliner Boat and Trailer, and all boat equipment including the boat cover, 4 life jackets, canopy, ignition key and glove box key;
- u. All other furniture and furnishings presently in Petitioner's possession.

8. The following community property is awarded to Respondent as her sole and separate property and she is ordered to pay all encumbrances thereon and to appear on behalf of, defend and hold Petitioner harmless therefrom:

- a. All of the community property interest in the real property located at [REDACTED] and legally described as:

Lot 4, Tract 29372, as per map recorded in Book 328, Pages 25 through 27 of Maps, in the Office of the Riverside County Recorder:

**(1) Indemnify and Hold Harmless.** If any claim, action, or proceeding, whether well or not well founded, shall later be brought seeking to hold Petitioner liable on account of any alleged debt, liability, act, or omission of the other regarding this real property, Respondent shall at her sole expense, defend the Petitioner against the claim, action, or proceeding. Respondent shall also indemnify the Petitioner and hold him harmless against any loss or liability that he may incur as a result of the claim, action, or proceeding, including late fees, penalties, attorney fees, costs, and expenses incurred in defending or responding to any such action.

- 1 b. All of the community property interest in the 2004 Ford Explorer, License  
2 plate # [REDACTED]:
- 3 c. All of the community property interest in the Respondent's CalPERS  
4 pension, 401(k) and 457(b) plans earned during her employment with the  
5 State of California. Petitioner assigns all of his right, title and interest in  
6 said asset to Respondent;
- 7
- 8 d. All of the community property interest in checking, savings, and credit  
9 union accounts held in Respondent's name, and the funds in Respondent's  
10 possession from the joint checking account with Altura Credit Union;
- 11
- 12 e. Dining Room Set, including table, 6 chairs and mirror;
- 13 f. Guest Room Furniture, including full size bed, television table,  
14 pyramid and 25 inch television;
- 15 g. Living Room Furniture, including the couch, loveseat, coffee table,  
16 two (2) end tables and two (2) iron lamps;
- 17
- 18 h. Kitchen furniture and appliances, including the kitchen table, 6 chairs, and  
19 the black refrigerator;
- 20
- 21 i. Treadmill:
- 22 j. 6 foot ladder:
- 23 k. Backyard furniture: Marble table, eight marble chairs, and 2 cloth  
24 loungers;
- 25 l. Garage Furnishings: Green couch and 54 inch Big Screen Television:
- 26 m. Master Bedroom: Queen Bed, dresser, chest, two night stands, and two  
27 brass lamps;
- 28

- 1
- 2 n. Upstairs Loft: Green couch, green loveseat, iron glass hutch, entertainment
- 3 center, and the 27 inch television.
- 4 o. All household plants, wall hangings, wall art, and decorations:
- 5 p. All other household furniture, furnishings, appliances, tools, and personal
- 6 effects presently in Respondent's possession and not specifically awarded
- 7 to Petitioner.
- 8

9 **CONFIRMATION OF SEPARATE PROPERTY:**

- 10 9. The following separate property is confirmed to Petitioner as his sole and separate
- 11 property:
- 12 a. All property acquired prior to marriage, after separation, or during
- 13 marriage by gift or inheritance.
- 14
- 15 10. The following separate property is confirmed to Respondent as her sole and
- 16 separate property:
- 17 a. Daughter's Room #1: all furniture and furnishing contained therein;
- 18 b. Daughter's Room #2: all furniture and furnishing contained therein;
- 19 c. Any property acquired prior to marriage, after separation, or during
- 20 marriage by gift or inheritance.
- 21

22 **DIVISION OF COMMUNITY DEBTS:**

- 23 11. The following community debts are assigned to Petitioner and Petitioner shall be
- 24 responsible for payment of the debt and indemnify and hold Respondent harmless
- 25 therefrom:
- 26
- 27 a. All of the community debt with Citibank MasterCard, account number
- 28 [REDACTED] Community debt balance, \$10,000.00;

- b. All of the community debt with Home Depot;
- c. All of the community debt with Sears card;
- d. All of the community debt with Macy's;
- e. All debt incurred by Petitioner before marriage and after the date of separation.

12. Respondent is hereby assigned and ordered to pay the following community debts, and to indemnify and hold Petitioner harmless therefrom:

- a. Respondent/Wife shall be solely responsible for paying all of the community debt, including all assessments, deficiencies, interest and penalties, to any federal, state, and local taxing authorities for tax years 2003 through 2007, commencing on the 1<sup>st</sup> day of the month after execution of this Judgment by all parties. Respondent agrees to notify said taxing agencies of her sole responsibility of the aforementioned taxes and establish payment arrangements with said taxing agencies immediately upon execution of this Judgment by all parties. If Respondent fails to comply with the provisions of this paragraph, she shall indemnify the Petitioner for, and hold the Petitioner harmless from, any increased tax liability, late penalties, interest, attorney fees, accountant's fees, and any other fees or costs incurred by or assessed against Petitioner as a result of Respondent's failure to comply. Respondent's failure to comply with the provisions of this paragraph shall be just cause for Petitioner to bring an Order to Show Cause or other motion to enforce the terms of this provision;

1 b. All of the community debt owed to Victoria Grove Maintenance  
2 Association, a Mutual Benefit Nonprofit Corporation vs. William G. Bean  
3 and Lisa L. Bean, case number RIC 498247 as filed in the Riverside  
4 Superior Court, including but not limited to all late fees, penalties, interest,  
5 attorney fees, costs, expenses, and any and all other costs obtained by the  
6 plaintiff in the judgment. Respondent shall indemnify and hold Petitioner  
7 harmless from said debt at her sole expense.

8  
9 If any additional claim, action, or proceeding whether or not well founded,  
10 shall later be brought seeking to hold Petitioner liable on account of any  
11 alleged debt, liability, act, or omission of the other regarding the plaintiff,  
12 or, its successors and assigns as it relates to the real property awarded to  
13 Respondent in this judgment. Respondent shall at her sole expense, defend  
14 the Petitioner against the claim, action, or proceeding. Respondent shall  
15 also indemnify the Petitioner and hold him harmless against any loss or  
16 liability that he may incur as a result of the claim, action, or proceeding,  
17 including late fees, penalties, attorney fees, costs, and expenses incurred in  
18 defending or responding to any such action.

19  
20  
21 c. All of the community debt for the furniture bill with CitiFinancial Retail:  
22 (Respondent shall retain the furniture items financed)

23  
24 d. All debt incurred by Respondent before marriage and after the date of  
25 separation.

26 ///

27 ///

1 **EQUALIZATION PAYMENT:**

2 13. In order to equalize the division of the parties' community assets and debts on the  
3 Citibank MasterCard [REDACTED], Respondent shall pay Petitioner  
4 the sum of \$5,500.00, payable at the rate of \$100 per month until paid in full.  
5 except for in the month of September 2009. Respondent shall pay \$600.  
6 Payments shall be made on the 15<sup>th</sup> day of each month, commencing the month  
7 after this stipulated judgment is executed and paid directly to the Petitioner.  
8 Once the 2-day per month work furlough is lifted by the Governor, the payments  
9 shall automatically increase to \$200 per month, commencing on the 15<sup>th</sup> day of  
10 the month following the month the furlough is lifted. Interest will accrue at the  
11 rate of 10% per annum on each late installment on the day it becomes late. All  
12 payments of principal and interest, if any, shall remain payable until paid in full.  
13 If any two payments are missed, the entire amount then due and owing shall  
14 become immediately due and payable.  
15  
16  
17

18 **WAIVER OF REIMBURSEMENT CLAIM:**

19 14. Each party has reimbursement and credit claims against the other for various  
20 payments on community assets and debts, as well as for fair rental value of the  
21 family residence. In entering into this agreement, both parties waive any and all  
22 claims to credits and reimbursements, including but not limited to Epstein credits,  
23 Watts credits, and Jefferies charges that each has against the other.  
24

25 ///

26 ///

27 ///

1 **ORDERS RE: RESIDENCE:**

- 2 15. a. Respondent shall use her best efforts to refinance the family residence  
3 described herein above in paragraph 8a into her own name, thereby  
4 removing Petitioner's name from the loan within twenty-four (24) months  
5 of the execution of this Stipulation.  
6  
7 b. If the residence is not refinanced, and the Petitioner's name is not removed  
8 from the loan within twenty-four (24) months of the execution of this  
9 Judgment, the residence shall be immediately placed on the market for  
10 sale.  
11  
12 c. Both parties shall cooperate in the refinance for the removal of the  
13 Petitioner's name on the loan and/or for the sale the property. Failure to  
14 cooperate with the terms set forth in this section by either party, shall be  
15 just cause for bringing an Order To Show Cause, or, appropriate motion,  
16 to enforce the orders of this provision.  
17

18 **ORDERS RE: THE 21 FOOT CAPRI BAYLINER BOAT AND PERSONAL PROPERTY**

19 **ITEMS:**

- 20 16. Respondent shall allow Petitioner and/or Petitioner's representatives to pick-up all  
21 property awarded to him within twenty (20) days after the execution of this  
22 Judgment by both parties.  
23

24 **ATTORNEY FEES AND COSTS:**

- 25 17. Each party is to bear their own attorney's fees and costs in connection with this  
26 dissolution action.  
27  
28 18. If either party brings an action or proceeding to enforce any provision of this  
stipulated judgment, or to enforce any judgment or order made by a court in

1 connection with this stipulated judgment, the prevailing party in that action or  
2 proceeding shall be entitled to reasonable attorney fees and other reasonably  
3 necessary costs from the other party.

4 **OTHER ORDERS:**

- 5 19. Each of the Parties shall execute forthwith all documents necessary to carry out  
6 the terms of this stipulated judgment, and upon failure to do so within 30 days, the  
7 Court may, upon appropriate motion, including ex parte application, appoint and  
8 order the County Clerk as its commissioner to execute said documents.
- 9 20. Each of the Parties is ordered to turn over to the other Party on demand any  
10 property in his/her possession that was awarded to the other Party in this  
11 Judgment.
- 12 21. Both parties waive the right to appeal, the right to request a statement of decision,  
13 and the right to move for a new trial or reconsideration.
- 14 22. Both Parties hereby waive the requirement pursuant to Family Code Section 2105  
15 that Final Declaration of Disclosure shall be served on the other Party. Both  
16 Parties have complied with Section 2104 and the Preliminary Declarations of  
17 Disclosure have been completed and exchanged. Both Parties have completed  
18 and exchanged current Income and Expense Declarations. This waiver is  
19 knowingly, intelligently and voluntarily entered into by each of the Parties. Each  
20 Party understands that by signing the waiver, he/she may be affecting his/her  
21 ability to have this Judgment set aside as provided by law.
- 22 23. The court expressly retains jurisdiction to implement and enforce this judgment,  
23 should the Parties, or either of them, fail to carry out any of its provisions.
- 24 24. The court expressly retains jurisdiction over any other community property.
- 25  
26  
27  
28

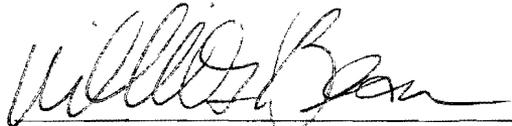
1 hereinafter discovered by either of the parties that is not specifically disposed of  
2 by this Judgment.

3 **COUNTERPART EXECUTION:**

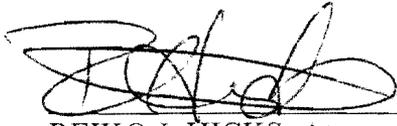
4  
5 25. This Stipulated Judgment may be executed in one or more counterparts, each of  
6 which shall be deemed an original, but all of which together shall constitute one  
7 and the same instrument.  
8

9  
10 **APPROVED AS TO FORM AND CONTENT:**

11 Dated: 03-11-09

  
WILLIAM G. BEAN, Petitioner

12  
13 Dated: 3-11-09

  
REIKO J. HICKS, Attorney for Petitioner

14  
15 Dated: 3-6-09

  
LISA L. BEAN, Respondent

16  
17 Dated: 3.6.09

  
KHYMBERLI S. APALOO, Attorney for Respondent

18  
19  
20  
21  
22 **IT IS SO ORDERED:**

23 Dated: MAR 17 2009

  
JUDGE OF THE SUPERIOR COURT  
Michael Gessner, Commissioner