

Appeal of Jacqueline McKechnie (nee Morgan)

Case # 683821

Document Date Monday
Sept. 9, 2013

Case Hearing Date:
Sept. 10, 2013

REVISED DOCUMENT

STATE BOARD OF EQUALIZATION



Appeal Name: Jacqueline McKechnie
Case ID: 683821 ITEM # B4
Date: Sept. 10, 2013 Exhibit No: 9.2
(TP) FTB DEPT PUBLIC COMMENT

McKechnie Case 683821-

Defense Summary

- I do not believe that reasonable diligence was applied in attempting to ascertain a correct address for me and that errors were made in the administration of this tax issue, these caused a 15 year delay in communication of the audit and liability (My first indication was March 2012 , 15 years after the 1997 audit.) I have outlined many reasons that the respondent did not apply reasonable diligence,(See Key points 1-2-3); primarily:
 - 1)A proper review of my taxes in 1994 would have revealed a tax liability which I would have received notification of and would have promptly paid., and
 - 2)that my 'last known address' , [REDACTED], was never attempted and
 - 3) my current whereabouts could have been easily acquired due to my uninterrupted employment with Intel, the employer I worked for in 1993, the tax year in question and that my 1993 tax forms contained this employment information, and
 - 4) A Lexisnexis search done in 2002 would have found me, if the search included Canada- Lexisnexis has jurisdiction in Canada.
 - 5) I could have been contacted by phone or email since those remained the same as on my 1993 tax return
- There was no error or delay attributable to me as I:
 - 1) Had my mail forwarded from Germany back to Canada for 6 months as is standard
 - 2) Never indicated to the IRS that Germany was my permanent address- and had correspondence been sent to my last known address on my 1993 Tax return, it would have likely reached me
 - 3)To my knowledge I had fulfilled all of my tax obligations to the US and having no plans to return to the US, had no reason to contact them for any reason until my eventual return in 2010
 - 4) Never received any correspondence concerning this issue until March 2012
- There were errors made in the 1997 audit that should reduce my liability in Tax and interest to July 1997 from \$1447 to 933.85 a difference of \$513.15 (see key points 4 and spreadsheet)

McKechnie Case 683821- Appeal Request

- I believe that, as a result of errors and lack of diligence in attempting to ascertain a correct address for me on the part of the FTB, it is unreasonable for me to pay interest beyond the audit date 07/08/97. I am requesting a reimbursement for interest and adjustments in the amount of \$2623.76

$\$2826.59(\text{total interest}) - \$344 (\text{interest to } 07/08/97) + \$4.57(\text{interest accrued between } 02/12/12 \text{ and time of notice } 3/20/12) + \$136.30(\text{adjustments}) = \2623.76

- By eliminating the unreasonable accrual of interest, the amnesty penalty does not apply (no penalty on a \$0 dollar amount). I am requesting a full reimbursement of the Amnesty Tax penalty of \$698.52

- I am willing to waive the collection and lien fees of \$121

- I have no way of reviewing my 1993 Tax return however, I have done an extensive analysis of the details that I was provided with and found that my total AGI was incorrect which impacts the total amount of tax owed and the interest to July 1997. I accept the tax and interest liability of \$933.85(already paid in full)

$\$863.84(\text{audited tax amount}) - \$152 (\text{tax collected in } 1993) + \$222.02(\text{interest to } 07/08/97) = \933.85

- I am requesting the difference between the audited amount and this new calculation to be reimbursed: \$1447-933.85=\$513.15

- **I am requesting a total reimbursement of \$3,835.43**

$\$513.15 (\text{difference in } 1997 \text{ audit tax \& liability}) + 2623.76 (\text{interest after } 07/08/97 \text{ and adjustments}) + \$698.52 (\text{Amnesty penalty}) = \3322.28

McKechnie Case 683821-Key Points 1

- I submitted my 1993 US tax on time (in June 1994) and to the best of my knowledge was accurate, I did not expect a refund.
- I am a Canadian citizen and at the time (1994-2000) was married to a Canadian citizen.
- I was planning a temporary, 2 year period in Germany with Intel but planned to return to Intel in Canada.
- I had no intentions or expectations of returning to the US.
- I believed that I had fulfilled all of my tax obligations for my temporary residence in the US. (April 1991-Feb 1993) and that any future addresses were of no consequence to the US tax authorities.
- When I moved to Germany in Sept. 1994, I paid for postal forwarding services for 6 months, which is how the US unsolicited tax reimbursement in 1995 was able to reach me (which I recall receiving but cannot confirm the amount or that it was deposited)-
- When I left Germany to return to Canada (Oct. 1996), I paid for postal forwarding services for 6 months (standard). As the tax audit and subsequent communications happened in 1997, this forwarding service was understandably no longer active.

McKechnie Case 683821-Key Points 2

- When I returned to Canada in Oct. 96- I held a temporary residence in Toronto from Oct. 96-May 98 (Hammersmith Ave.), one street over from my [REDACTED] address. Had correspondence been sent to the [REDACTED] address I would have received it as I still had a friendship with the Landlord at that address, who was aware of my Hammersmith residence. I did not 'give clear and concise notice of a different address'* then my [REDACTED] address. I never indicated to the IRS that the Germany address was my new address. **No attempt to contact me at my 'last known address' was ever made.**
- When I returned to Canada in Oct. 96- I held a temporary residence in [REDACTED] from Oct. 96-May 98 ([REDACTED] [REDACTED])- **I never received correspondence at the Hammersmith address. My employer, Intel, had a record of this address.**
- In April 1998, I moved to [REDACTED] and lived there through July 2010-12 YEARS. **I never received correspondence at that address. A Lexisnexis search performed in 2002 which included Canada (since I'm Canadian after all), would have found me. Also, my employer, Intel, had a record of this address.**

*Pg. 6 of the respondents opening brief states that "a taxpayer's last known address is the address that appears on the taxpayers most recently filed tax return, unless respondent is given clear and concise notice of a different address." **I DID NOT provide nor direct the commissioner to send correspondence to my temporary address in Germany.**

McKechnie Case 683821-Key Points 3

- When I returned to Intel of Canada in 1996, I resumed the same phone number (including extension!) that I had in June 1994 when I submitted my 1993 US tax return. **I was never contacted at that number.**

-

the US tax authorities.

- My employer throughout this period (1991 through 2003) Intel had, and still has, a public 1-800 number that can reach any employee. Had my 'last known employer' (Intel) been attempted to be reached, the call would have been routed to Jacqueline Morgan immediately (and toll free!) anywhere in the world. **I was never contacted through that number.**
- **I never received ANY correspondence from the US Tax authorities until my return to the US in July 2010**

McKechnie Case 683821-Key Points 4

Errors in 1997 audit*

- I can show that my 1993 base pay was \$34,922 (official Intel pay letter, Dated March 30, 1994 shows my 1993 'base salary' as \$48,312 CDN, exchange rate of 1.38 gocurrency.com)
- I can show that I was paid by US sources for 3 ½ months (Jan 1, 1993-April 15th, 1993- US and CDN expense reports,)
- I can show that my total income, a combination of base pay and 'non-base' in the form of relocation bonus, stock participation cash bonuses would have brought my AGI to approx. \$46,225, not the \$68,483 that the FTB claims
- I can reasonably show that the amount of \$68,483 was arrived at from computational errors
- I can show that after applying deductions of \$10,148 (as reported in 1993 ex. A pg. 2/3) to my AGI of \$46,225, that my apportionment factor increases from .325 to .48 but the tax to be apportioned reduces materially to \$1,794 (from \$3,926)
- Therefore the audited tax amount should be \$711 (not \$1103) and the associated interest to 07/08/97 should be \$222 (not \$344)- Total \$933 (not \$1447 as the 1997 audit shows ex. C pg. 1/2)

*For further detail refer to the spreadsheet
"McKechnie-Audit Analysis Case 683821"

Appendix A- McKechnie (nee Morgan) Verification of employment



Verification of Employment

In response to your request for employment verification, Intel Corporation is pleased to provide the following information. Intel Corporation does not permit the release of information on address, social security number, job performance, conduct, attendance, reason for termination or eligibility for rehire. Continued probability of employment and earnings projections are not possible.

Information is current as of:	08/28/2013
Employee Name:	Jacqueline Morgan
Job Title:	Marketing Manager
Full/Part Time (F/P)	Full Time
Shift:	1-Reg Day
Regular/Temporary:	Regular
Current Employee Status:	Terminated
Hire Date:	04/30/1990
Termination Date:	08/31/1990
Rehire Date:	05/21/1991
Termination Date:	07/01/2003

Per our records, Jacqueline Morgan worked in different Intel Sites at different moments. Below details:

- From 04/30/1990 to 09/18/1994: Canada
- From 09/19/1994 to 10/02/1996: Germany
- From 10/03/1996 to 07/01/2003: Canada

Please feel free to contact me with any questions or concerns. I, Monica Hidalgo, am a duly authorized custodian of records for Intel Corporation. As such, I have the authority to certify this information. To the best of my knowledge, all the information is correct.

Sincerely,

Monica Hidalgo

Monica Hidalgo
Custodian of Records
Intel Corporation
monica.hidalgo.hidalgo@intel.com

Intel Corporation
5000 W Chandler Blvd
Chandler, AZ 85226
www.intel.com

Additional attachments

- Spreadsheet: “McKechnie Audit Analysis Case 683821”
- J. Morgan Intel performance review and pay letter- Period Jan 1/93 – Dec. 31/93
- Expense report 394004 for 02/28-03/04 1993 Paid by US manager
- Expense report 394005 for 03/31-04/04 1993 Paid by US manager
- Expense report 394006 fro 04/22, 1993 Paid by CDN manager
- 1993 California Tax Table
- Gocurrency.com Historic exchange rates for 4/1/1994

Pg 1/2

McKechnie- Audit Analysis Case 683821				Sept. 9, 2013	
Calculating Base vs. non-base pay				reported by appellant(ex: A pg. 2/3)	Trying to figure out why I reported so much for 2 mos. - 22k in 2 months would extrapolate to an annual income of \$133K! A.1) it was actually 3.5 months, 2 all of my relo and bonuses were payed out in those two months-
CA Adjusted Gross income 1993		\$22,258.00	USD	See Salary letter from Intel dated March 30, 1994	
base pay 1993 CDN		\$48,312.00	CDN	See historical printout of exchange rates	
exch rate Apr. 1, 1994		1.3834			
Base Pay 1993 USD annual		\$34,922.65	USD		
Base Pay monthly USD		\$2,910.22	USD		
3 1/2 mos pay (Jan, Feb, March, April 15)		\$10,185.77	USD	Note: I have mentioned I was in US for 2 months, but 2 expense reports, my day timers and my annual review indicate that although I was not in the US in March, the US was still paying my salary while I relocated and attended a conference-Expense report 394005- April 4th 1993 billed to Will Fellner (US boss), expense report 394006 for April 22 1993, billed to Peter Starr, CDN boss	By now knowing my base pay and a reasonable amount of non-base wages that I received I could estimate an annual AGI that was realistic-
Non 'base pay' income		\$12,072.23	USD		
Non 'base pay' breakdown-Approximate					
Approx.		\$8,500.00	USD	relocation expense- approx. 10k itemized deduction (ex. A pg 2/3- 1500 base deduction= 8.5k)-Probably it was 5.5k of actual expenses and one month bonus approx. 3k	Trying to figure out what is a reasonable AGI- FTB says it's \$68483, this is impossibly high, close to 90k CDN for a new graduate of only 1 1/2 years employment
Approx.		\$2,000.00	USD	"ECBP" Employee Cash Bonus Plan (1 day of pay for every 2% of net profitability)	
Approx.		\$1,500.00	USD	"SPP"- Stock participation plan (discounted stock offering- taxable)	
Non 'base pay' breakdown Approx. Total		\$12,000.00	USD		First step is to estimate what reasonable other income I would have and see if it's reflective of the delta between my base and CA adjusted income
Total AGI Breakdown					
Annual Pay base pay		\$34,922.65	USD	Converted from CDN	
Non 'base pay' income		\$12,072.23	USD	Actual difference between base and reported California income	
Estimated AGI		\$46,994.88	USD		close to Approximate non-base pay

pg 2/2

Revised Taxable Income 1993	\$46,225.00 USD	"Wages" (\$45347)+ Cap Gain/loss (\$378)+Math Error (\$500) = \$46225	If these 'wages' were just base pay, and required adding non-base pay (of 12k), then it would read closer to \$34.8k- as proven on my 1994 pay letter
Delta between estimated AGI and revised	\$769.88 USD		
1993 Eligible Deductions	\$10,148.00	As reported by Appellant see Ex. A page 2/3	
Assumed AGI	\$36,077.00	Total AGI less deductions	Now I'm recalculating the July 97 assessment as in exhibit C page 1/2
Tax Table 1993	\$1,858.00	Filing single	
Total tax exemption credits	-\$64.00	(not \$3926 as reported on Ex C page 1/2)	
Tax to be apportioned	\$1,794.00		
CA Adjusted Gross income 1993	\$22,258.00 USD	equals CA AGI over total assumed	
Apportionment factor	0.48	AGI	Note-Original proportion of .325 was \$22258/\$68483
Apportioned Tax	\$863.84	equals apportionment factor times tax to be apportioned	FTB got to \$68,483 as AGI by incorrectly ADDING back in my 'Taxable income' when it was already comprehended in the 'wages' line and adding back in deductions that had not yet been removed.
Less previously assessed	-\$152.00		See Exhibit C page 1/2
Additional Tax	\$711.84	(not \$1103 as reported on Ex C page 1/2)	\$46,225+\$12,110+\$10,148= \$68,483
Estimated interest to 07/08/97	\$222.02	(proportionate amount \$344 interest relative to \$1103 tax- i.e., 344/1103=0.312, 0.312*71184=222.02	
Total Appellant will pay	\$933.85 USD		



**Exempt/Technical/Administrative
PERFORMANCE REVIEW**

EMPLOYEE: Jackie Morgan

JOB TITLE: Distr. Sales Engineer

PAY GRADE: 81

REVIEW PERIOD: Jan 1/93

to Dec 31/93

JOB DESCRIPTION:

Jackie is a second year TSE, who spent the first three months of 1993 working in the Distributor Sales and Marketing Group. In this group she fulfilled the role of the Marketing subcommittee chairperson of the 1993 Embedded Solutions Symposium team, as well as sitting on the core committee of the ESS.

After joining the Canadian team, Jackie holds responsibility as a Distributor Sales Engineer, with particular focus on growing our non-processor business in the broad base of unassigned accounts with our Distribution partners. Her prime area of focus is in the Toronto marketplace, with additional focus customers in Ottawa and Montreal.

KEY ACCOMPLISHMENTS:

EMBEDDED SOLUTIONS SYMPOSIUM- Jackie served as the Channel Marketing subcommittee Chairperson. In this role she was responsible for developing and publishing the role of the channel's key players (DFAEs and OSRs) as well as creating numerous briefing and training packages to best prepare the channel for execution of the ESS. She was also responsible for creating the all-important post-ESS follow up process, to ensure that once we have engaged with a potential customer, we stay in contact and provide them with information on Intel's new products and services.

DEVELOPMENT AND EXECUTION OF BRANCH QBRs- Jackie re-instituted this process with all of our key branches in Canada, creating a forum for strategising and communicating Intel's directions and goals. This has resulted in significantly improved communications and relationships with our key branches.

SABBATICAL COVERAGE FOR JEFF HARRIS-FSE- Jackie covered for Jeff Harris during his sabbatical in the summer of 1993, while maintaining all Distribution activity. Open issues were well looked after and Jeff felt that his accounts were well looked after during his absence.

EVALUATION

STRENGTHS: Jackie is a high-energy individual who has excellent written and oral communication skills and can clearly articulate a problem/situation and proposed solution. Jackie is a quick learner who is eager to take on new tasks and challenges. She has instituted many processes with the Distributors, including monthly "round-table" sessions with the Product/Marketing managers, and planning sessions with Branch management. Her ability to strategise is evident and this has greatly improved our relationships with our Distributor branches.

IMPROVEMENTS/DEVELOPMENTS: Jackie needs to realise that now is the time to engage with our customers and grow our non-processor business. Jackie needs to become very visible to the customer base in Toronto and her assigned accounts in Ottawa and Montreal.

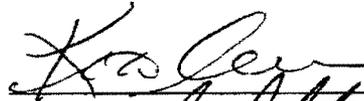
Jackie needs to modify her communications style depending on the level of technical and/or sales expertise with which she is dealing. She needs to recognize that in dealing with the channel, and motivating them to engage with Intel in their customer base requires more than training and assigning of quotas. Distributors have many agendas and serve many masters, therefore Jackie needs to adopt a style that recognizes this fact. From Will Fellner "In a manner of speaking, she will have to 'pay her dues' with many people." In truth, there is no substitute for experience in the sales environment. Jackie needs to ensure that she is benefiting from the experience of those with whom she works. In these early stages of her sales career, she needs to actively enlist the advice of her manager and that of Mark Johnston, the region's DTM.

I would like to see Jackie participate in an "Effective Listening" course to better enable her to empathize with both customers and Distributor personnel. I would also like to see her take on the challenge of becoming a true "expert" in both Flash technology and the Embedded i386 family to better enhance her capabilities to "add value" in the channel.

RELATIVE RANK SUMMARY/PERFORMANCE TREND SUMMARY:

RATING:
 OUTSTANDING SUCCESSFUL IMPROVEMENT REQUIRED

IMMEDIATE SUPERVISOR:



DATE: 3-1-94

APPROVING SUPERVISOR:



DATE: 3-13-94

MATRIX MANAGER:



DATE: 3/1/94

EMPLOYEE RELATIONS:



DATE: 3/24/94

EMPLOYEE:

DATE: _____

P9313^r

** CONFIDENTIAL **

MARCH 30, 1994

NAME: J. MORGAN

DEPT: 3884

SSN: [REDACTED]

Effective April 1, 1994, your compensation package is as follows:

You have been rated SUCCESSFUL and your salary grade is an 81.

	<u>CURRENT ANNUAL (MO.)</u>	<u>NEW ANNUAL (MO.)</u>	<u>\$ CHANGE (MO.)</u>
BASE PAY:	\$ 48,312.00 (4026.00)	\$ 49,872.00 (4156.00)	\$ 130.00

The annual base for your grade level is as follows:

GRADE 81	<u>MINIMUM</u>	<u>Q1</u>	<u>MIDPOINT</u>	<u>Q3</u>	<u>MAXIMUM</u>
	39,200	44,100	49,000	53,900	58,800

Thank you for your contributions over the past year.



Supervisor/Manager



PS 1/1
ER 394004

EMPLOYEE NAME PRINT <i>JACQUELINE MORGAN</i>		APPROVAL NAME PRINT <i>WILL FELLNER</i>	
EMPLOYEE SIGNATURE <i>Jacqueline Morgan</i>		DATE <i>03/27/93</i>	APPROVAL SIGNATURE <i>Will Fellner</i>
Employee certifies that all expenses for alcoholic beverages have been segregated and separately reported on line No. 4.			
EMPLOYEE NUMBER <i>55464</i>	*MAIL STOP <i>F30-33</i>	EXT. <i>[Redacted]</i>	GRP/DIV/DEPT <i>1 1</i>

EXPENSE REPORT FORM
SUBMIT IN U.S. DOLLARS

GOVT CONTRACT/PROJECT #	PERIOD COVERED: <i>Feb. 28 / 93</i>	TO: <i>March 4 / 93</i>
PURPOSE OF TRIP <i>DISTRIBUTOR SALES CONFERENCE</i>		
<input type="checkbox"/> Check box if trip is "Unallowable" (see instruction #2)	*Is this a new mailstop? <input checked="" type="checkbox"/> yes <input type="checkbox"/> no	T.A.# <i>301066</i>

DATE	02/28	03/01	03/02	03/03	03/04	TOTAL EXPENSES
CITY	<i>SAN DIEGO (SD)</i>	<i>SD</i>	<i>SD</i>	<i>SD</i>	<i>SD</i>	
1. EMPLOYEE BREAKFAST (exclude alcohol)						
2. EMPLOYEE LUNCH (exclude alcohol)						
3. EMPLOYEE DINNER (exclude alcohol)						
4. ALCOHOLIC BEVERAGES						
5. BUSINESS MEALS (paid for others) ***						
6. ENTERTAINMENT ***						
7. LODGING	<i>142.60</i>	<i>142.60</i>	<i>142.60</i>	<i>142.60</i>		<i>570.40</i>
8. INCIDENTALS (see Summary Explanations)						
9. AIR TRAVEL USED (if more than coach see line 16)	<i>199.00</i>					<i>199.00</i>
10. CAB, PARKING, TOLLS, GAS, CARWASH						
11. BUSINESS AUTO MILEAGE ***						
12. AUTO RENTAL						
13. BUSINESS MEETINGS (exclude meals) ***						
14. SEMINARS/CONVENTIONS ***						
15. TELEPHONE	<i>.75</i>	<i>4.50</i>	<i>35.44</i>	<i>6.00</i>	<i>1.50</i>	<i>38.19</i>
16. AIR TRAVEL PREMIUM						
17. INTEL RECREATIONAL ***						
18. OTHER (receipts required, see Summary Explanations):						
19. OTHER (provide attachments):	<i>5.39</i>				<i>6.47</i>	<i>11.86</i>
20. DAILY TOTALS	<i>347.74</i>	<i>147.10</i>	<i>168.04</i>	<i>148.60</i>	<i>7.97</i>	<i>\$ 819.45</i>
21. STATE (where expenses are incurred)						
22. COUNTY (where expenses are incurred)						
23. GOVT SUBTOTAL (lines 1, 2, 3, 7 & 8)						Dr 514 Cr 513
24. GOVT PER DIEM (see Summary Explanations)						
25. LINE 23 LESS LINE 24 (zero if negative)						<i>\$ 819.45</i>

CHARGES BILLED DIRECTLY TO INTEL		SUMMARY		TOTAL \$	COST CODE
AIRLINE TICKETS DIRECT BILLED	<i>199.00</i>	EMPLOYEE MEALS (lines 1-3)			511
LESS ALL UNUSED AIRLINE TICKETS	<i>-</i>	ALCOHOL, BUS. MEALS & ENTERTAINMENT (lines 4-6)			512
TOTAL AIRLINE DIRECT BILLING	<i>199.00</i>	OTHER EXPENSES (lines 7-15)	<i>807.59</i>		513
OTHER (explain):	<i>-</i>	AIR TRAVEL PREMIUM (line 16)			514
26. TOTAL DIRECT BILLINGS	<i>\$ 199.00</i>	INTEL RECREATIONAL (line 17)			<i>540</i>
RECORD OF TEMPORARY ADVANCES		OTHER (line 18)			
CHECK REQUEST	DATE RECEIVED:	OTHER (line 19)	<i>11.86</i>		
LOCATION:		TOTAL EXPENSES (line 20)	<i>\$ 819.45</i>		
AMOUNT RECEIVED		LESS TOTAL DIRECT BILLINGS (line 26)	<i>199.00</i>		
FORWARD FROM E.R.#		NET EXPENSES	<i>620.45</i>		
27. AMOUNT TO ACCOUNT FOR	\$	LESS ADVANCES (line 27)			
*** PROVIDE EXPLANATION OF REQUIRED DETAILS ON THE BACK OF THIS PAGE.		BALANCE: Due Employee	<i>\$ 620.45</i>		
		Carried forward (same trip only)	\$		
		Due Intel	\$		

SEND COMPLETED EXPENSE REPORT TO EMPLOYEE'S HOME SITE:
SANTA CLARA ST5-08 OREGON EY1-17
ARIZONA DV2-97 FOLSOM FM2-72

IF POSSIBLE...
30 0059-20 (11 98)
10-17-93
50-17-93



pg 1/1

ER 394005

EMPLOYEE NAME PRINT JACQUELINE WICKEN	APPROVAL NAME PRINT WILL FALLNER
EMPLOYEE SIGNATURE <i>Jacqueline Wicken</i>	APPROVAL SIGNATURE <i>Will Fallner</i>
DATE 03/22/93	DATE

Employee certifies that all expenses for alcoholic beverages have been segregated and separately reported on line No. 4.

EXPENSE REPORT FORM
SUBMIT IN U.S. DOLLARS

EMPLOYEE NUMBER 55464	* MAIL STOP TRAV	EXT.	GRP/DIV/DEPT 1 1
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GOVT CONTRACT/PROJECT # _____ PERIOD COVERED: **F30-33** 03/31 TO: 04/04

PURPOSE OF TRIP _____

Check box if trip is "Unallowable" (see instruction #2) * Is this a new mailstop? yes no T.A. # **N/A**

DATE	03/31	04/01	04/02	04/03	04/04	TOTAL EXPENSES
CITY						
1. EMPLOYEE BREAKFAST (exclude alcohol)		\$3.17				3.17
2. EMPLOYEE LUNCH (exclude alcohol)		\$4.45	\$3.49			7.94
3. EMPLOYEE DINNER (exclude alcohol)			\$17.78			17.78
4. ALCOHOLIC BEVERAGES						
5. BUSINESS MEALS (paid for others) ***						
6. ENTERTAINMENT ***						
7. LODGING		\$25.00				25.00
8. INCIDENTALS (see Summary Explanations)						
9. AIR TRAVEL USED (if more than coach see line 16)		\$891.08				891.08
10. CAB, PARKING, TOLLS, GAS, CARWASH					14.-	14.00
11. BUSINESS AUTO MILEAGE ***						
12. AUTO RENTAL						
13. BUSINESS MEETINGS (exclude meals) ***						
14. SEMINARS/CONVENTIONS ***						
15. TELEPHONE						
16. AIR TRAVEL PREMIUM						
17. INTEL RECREATIONAL ***						
18. OTHER (receipts required, see Summary Explanations):		\$2.54				2.54
19. OTHER (provide attachments):					4.-	4.00
20. DAILY TOTALS	918.62	7.62	21.27	0	18.00	\$965.51
21. STATE (where expenses are incurred)						
22. COUNTY (where expenses are incurred)						
23. GOVT SUBTOTAL (lines 1, 2, 3, 7 & 8)						Dr 514 Cr 513
24. GOVT PER DIEM (see Summary Explanations)						
25. LINE 23 LESS LINE 24 (zero if negative)						\$965.51

CHARGES BILLED DIRECTLY TO INTEL		SUMMARY		TOTAL \$	COST CODE
AIRLINE TICKETS DIRECT BILLED		EMPLOYEE MEALS (lines 1-3)		28.59	511
LESS ALL UNUSED AIRLINE TICKETS		ALCOHOL, BUS. MEALS & ENTERTAINMENT (lines 4-6)			512
TOTAL AIRLINE DIRECT BILLING		OTHER EXPENSES (lines 7-15)		930.08	513
OTHER (explain):		AIR TRAVEL PREMIUM (line 16)			514
26. TOTAL DIRECT BILLINGS	\$	INTEL RECREATIONAL (line 17)			540
RECORD OF TEMPORARY ADVANCES		OTHER (line 18)		2.54	
CHECK REQUEST	DATE RECEIVED:	OTHER (line 19)		4.00	
LOCATION:		TOTAL EXPENSES (line 20)		\$965.51	
AMOUNT RECEIVED		LESS TOTAL DIRECT BILLINGS (line 26)			
FORWARD FROM E.R.#		NET EXPENSES		965.51	
27. AMOUNT TO ACCOUNT FOR	\$	LESS ADVANCES (line 27)			
*** PROVIDE EXPLANATION OF REQUIRED DETAILS ON THE BACK OF THIS PAGE.		BALANCE Due Employee		\$965.51	
		Carried forward (same trip only)		\$	
		Due Intel		\$	

Handwritten notes:
 Please reimburse!
 CANADIAN FUNDS

*1 - In lieu of lodging for a gift.
 * - Converted to Canadian Dollars
 See rate on Reverse.



89411

ER 394006

EMPLOYEE NAME PRINT <i>JACQUELINE MORGAN</i>	APPROVAL NAME PRINT <i>Fete Starr</i>
EMPLOYEE SIGNATURE <i>Jacqueline Morgan</i>	DATE <i>04/22/93</i>
APPROVAL SIGNATURE	
DATE	
Employee certifies that all expenses for alcoholic beverages have been segregated and separately reported on line No. 4.	
EMPLOYEE NUMBER <i>55464</i>	* MAIL STOP <i>F30-33</i>
EXT.	GRP/DIV/DEPT <i>/ /</i>

EXPENSE REPORT FORM
SUBMIT IN U.S. DOLLARS

GOVT CONTRACT/PROJECT #	PERIOD COVERED: TO:
PURPOSE OF TRIP	
<input type="checkbox"/> Check box if trip is "Unallowable" (see instruction #2)	* Is this a new mailstop? <input checked="" type="checkbox"/> yes <input type="checkbox"/> no
	T.A. # <i>N/A</i>

DATE	CITY	TOTAL EXPENSES
<i>04/22</i>	<i>TO</i>	
1. EMPLOYEE BREAKFAST (exclude alcohol)		
2. EMPLOYEE LUNCH (exclude alcohol)		
3. EMPLOYEE DINNER (exclude alcohol)		
4. ALCOHOLIC BEVERAGES		
5. BUSINESS MEALS (paid for others) ***		
6. ENTERTAINMENT ***		
7. LODGING		
8. INCIDENTALS (see Summary Explanations)		
9. AIR TRAVEL USED (if more than coach see line 16)		
10. CAB, PARKING, TOLLS, GAS, CARWASH		
11. BUSINESS AUTO MILEAGE ***		
12. AUTO RENTAL		
13. BUSINESS MEETINGS (exclude meals) ***		
14. SEMINARS/CONVENTIONS ***		
15. TELEPHONE		
16. AIR TRAVEL PREMIUM		
17. INTEL RECREATIONAL ***		
18. OTHER (receipts required, see Summary Explanations):	<i>40.25 44.80</i>	<i>85.05</i>
19. OTHER (provide attachments):		
20. DAILY TOTALS	<i>40.25 44.80</i>	<i>\$ 85.05</i>
21. STATE (where expenses are incurred)		
22. COUNTY (where expenses are incurred)		
23. GOVT SUBTOTAL (lines 1, 2, 3, 7 & 8)		
24. GOVT PER DIEM (see Summary Explanations)		
25. LINE 23 LESS LINE 24 (zero if negative)		<i>\$ 85.05</i>

CHARGES BILLED DIRECTLY TO INTEL		SUMMARY		TOTAL \$	COST CODE
AIRLINE TICKETS DIRECT BILLED		EMPLOYEE MEALS (lines 1-3)			511
LESS ALL UNUSED AIRLINE TICKETS		ALCOHOL, BUS. MEALS & ENTERTAINMENT (lines 4-6)			512
TOTAL AIRLINE DIRECT BILLING	<i>N/A</i>	OTHER EXPENSES (lines 7-15)			513
OTHER (explain):		AIR TRAVEL PREMIUM (line 16)			514
26. TOTAL DIRECT BILLINGS	\$	INTEL RECREATIONAL (line 17)			540
RECORD OF TEMPORARY ADVANCES		OTHER (line 18)	<i>85.05</i>		
CHECK REQUEST	DATE RECEIVED:	OTHER (line 19)			
LOCATION:		TOTAL EXPENSES (line 20)	<i>\$ 85.05</i>		
AMOUNT RECEIVED		LESS TOTAL DIRECT BILLINGS (line 26)			
FORWARD FROM E.R.#		NET EXPENSES	<i>85.05</i>		
27. AMOUNT TO ACCOUNT FOR	\$	LESS ADVANCES (line 27)			
*** PROVIDE EXPLANATION OF REQUIRED DETAILS ON THE BACK OF THIS PAGE.		BALANCE: Due Employee	<i>\$85.05</i>		
		Carried forward (same trip only)	\$		
		Due Intel	\$		

Please reimburse Cavalier funds

1993 California Tax Table — Continued

pg 1/2

If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
19,451	19,550	553	297	297	26,451	26,550	1,019	524	524	33,451	33,550	1,616	804	904
19,551	19,650	559	299	299	26,551	26,650	1,027	528	528	33,551	33,650	1,625	808	910
19,651	19,750	565	301	301	26,651	26,750	1,035	532	532	33,651	33,750	1,635	812	916
19,751	19,850	571	303	303	26,751	26,850	1,043	536	536	33,751	33,850	1,644	816	922
19,851	19,950	577	305	305	26,851	26,950	1,051	540	540	33,851	33,950	1,653	820	928
19,951	20,050	583	307	307	26,951	27,050	1,059	544	544	33,951	34,050	1,662	824	934
20,051	20,150	589	309	309	27,051	27,150	1,067	548	548	34,051	34,150	1,672	828	940
20,151	20,250	595	311	311	27,151	27,250	1,075	552	552	34,151	34,250	1,681	832	946
20,251	20,350	601	313	313	27,251	27,350	1,083	556	556	34,251	34,350	1,690	836	952
20,351	20,450	607	315	315	27,351	27,450	1,091	560	560	34,351	34,450	1,700	840	958
20,451	20,550	613	317	317	27,451	27,550	1,099	564	564	34,451	34,550	1,709	844	964
20,551	20,650	619	319	319	27,551	27,650	1,107	568	568	34,551	34,650	1,718	848	970
20,651	20,750	625	321	321	27,651	27,750	1,115	572	572	34,651	34,750	1,728	852	976
20,751	20,850	631	323	323	27,751	27,850	1,123	576	576	34,751	34,850	1,737	856	982
20,851	20,950	637	325	325	27,851	27,950	1,131	580	580	34,851	34,950	1,746	860	988
20,951	21,050	643	327	327	27,951	28,050	1,139	584	584	34,951	35,050	1,755	866	994
21,051	21,150	649	329	329	28,051	28,150	1,147	588	588	35,051	35,150	1,765	872	1,000
21,151	21,250	655	331	331	28,151	28,250	1,155	592	592	35,151	35,250	1,774	878	1,006
21,251	21,350	661	333	333	28,251	28,350	1,163	596	596	35,251	35,350	1,783	884	1,012
21,351	21,450	667	335	335	28,351	28,450	1,171	600	600	35,351	35,450	1,793	890	1,020
21,451	21,550	673	337	337	28,451	28,550	1,179	604	604	35,451	35,550	1,802	896	1,028
21,551	21,650	679	339	339	28,551	28,650	1,187	608	610	35,551	35,650	1,811	902	1,036
21,651	21,750	685	341	341	28,651	28,750	1,195	612	616	35,651	35,750	1,821	908	1,044
21,751	21,850	691	343	343	28,751	28,850	1,203	616	622	35,751	35,850	1,830	914	1,052
21,851	21,950	697	345	345	28,851	28,950	1,211	620	628	35,851	35,950	1,839	920	1,060
21,951	22,050	703	347	347	28,951	29,050	1,219	624	634	35,951	36,050	1,848	926	1,068
22,051	22,150	709	349	349	29,051	29,150	1,227	628	640	36,051	36,150	1,858	932	1,076
22,151	22,250	715	352	352	29,151	29,250	1,235	632	646	36,151	36,250	1,867	938	1,084
22,251	22,350	721	356	356	29,251	29,350	1,243	636	652	36,251	36,350	1,876	944	1,092
22,351	22,450	727	360	360	29,351	29,450	1,251	640	658	36,351	36,450	1,886	950	1,100
22,451	22,550	733	364	364	29,451	29,550	1,259	644	664	36,451	36,550	1,895	956	1,108
22,551	22,650	739	368	368	29,551	29,650	1,267	648	670	36,551	36,650	1,904	962	1,116
22,651	22,750	745	372	372	29,651	29,750	1,275	652	676	36,651	36,750	1,914	968	1,124
22,751	22,850	751	376	376	29,751	29,850	1,283	656	682	36,751	36,850	1,923	974	1,132
22,851	22,950	757	380	380	29,851	29,950	1,291	660	688	36,851	36,950	1,932	980	1,140
22,951	23,050	763	384	384	29,951	30,050	1,299	664	694	36,951	37,050	1,941	986	1,148
23,051	23,150	769	388	388	30,051	30,150	1,307	668	700	37,051	37,150	1,951	992	1,156
23,151	23,250	775	392	392	30,151	30,250	1,315	672	706	37,151	37,250	1,960	998	1,164
23,251	23,350	781	396	396	30,251	30,350	1,323	676	712	37,251	37,350	1,969	1,004	1,172
23,351	23,450	787	400	400	30,351	30,450	1,331	680	718	37,351	37,450	1,979	1,010	1,180
23,451	23,550	793	404	404	30,451	30,550	1,339	684	724	37,451	37,550	1,988	1,016	1,188
23,551	23,650	799	408	408	30,551	30,650	1,347	688	730	37,551	37,650	1,997	1,022	1,196
23,651	23,750	805	412	412	30,651	30,750	1,356	692	736	37,651	37,750	2,007	1,028	1,204
23,751	23,850	811	416	416	30,751	30,850	1,365	696	742	37,751	37,850	2,016	1,034	1,212
23,851	23,950	817	420	420	30,851	30,950	1,374	700	748	37,851	37,950	2,025	1,040	1,220
23,951	24,050	823	424	424	30,951	31,050	1,383	704	754	37,951	38,050	2,034	1,046	1,228
24,051	24,150	829	428	428	31,051	31,150	1,393	708	760	38,051	38,150	2,044	1,052	1,236
24,151	24,250	835	432	432	31,151	31,250	1,402	712	766	38,151	38,250	2,053	1,058	1,244
24,251	24,350	843	436	436	31,251	31,350	1,411	716	772	38,251	38,350	2,062	1,064	1,252
24,351	24,450	851	440	440	31,351	31,450	1,421	720	778	38,351	38,450	2,072	1,070	1,260
24,451	24,550	859	444	444	31,451	31,550	1,430	724	784	38,451	38,550	2,081	1,076	1,268
24,551	24,650	867	448	448	31,551	31,650	1,439	728	790	38,551	38,650	2,090	1,082	1,276
24,651	24,750	875	452	452	31,651	31,750	1,449	732	796	38,651	38,750	2,100	1,088	1,284
24,751	24,850	883	456	456	31,751	31,850	1,458	736	802	38,751	38,850	2,109	1,094	1,292
24,851	24,950	891	460	460	31,851	31,950	1,467	740	808	38,851	38,950	2,118	1,100	1,300
24,951	25,050	899	464	464	31,951	32,050	1,476	744	814	38,951	39,050	2,127	1,106	1,308
25,051	25,150	907	468	468	32,051	32,150	1,486	748	820	39,051	39,150	2,137	1,112	1,316
25,151	25,250	915	472	472	32,151	32,250	1,495	752	826	39,151	39,250	2,146	1,118	1,324
25,251	25,350	923	476	476	32,251	32,350	1,504	756	832	39,251	39,350	2,155	1,124	1,332
25,351	25,450	931	480	480	32,351	32,450	1,514	760	838	39,351	39,450	2,165	1,130	1,340
25,451	25,550	939	484	484	32,451	32,550	1,523	764	844	39,451	39,550	2,174	1,136	1,348
25,551	25,650	947	488	488	32,551	32,650	1,532	768	850	39,551	39,650	2,183	1,142	1,356
25,651	25,750	955	492	492	32,651	32,750	1,542	772	856	39,651	39,750	2,193	1,148	1,364
25,751	25,850	963	496	496	32,751	32,850	1,551	776	862	39,751	39,850	2,202	1,154	1,372
25,851	25,950	971	500	500	32,851	32,950	1,560	780	868	39,851	39,950	2,211	1,160	1,380
25,951	26,050	979	504	504	32,951	33,050	1,569	784	874	39,951	40,050	2,220	1,166	1,388
26,051	26,150	987	508	508	33,051	33,150	1,579	788	880	40,051	40,150	2,230	1,172	1,396
26,151	26,250	995	512	512	33,151	33,250	1,588	792	886	40,151	40,250	2,239	1,178	1,404
26,251	26,350	1,003	516	516	33,251	33,350	1,597	796	892	40,251	40,350	2,248	1,184	1,412
26,351	26,450	1,011	520	520	33,351	33,450	1,607	800	898	40,351	40,450	2,258	1,190	1,420

The tax table is continued on page 46.

1993 California Tax Table — Continued

P3 212

If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
40,451	40,550	2,267	1,196	1,428	43,951	44,050	2,592	1,406	1,739	47,451	47,550	2,918	1,616	2,064
40,551	40,650	2,276	1,202	1,436	44,051	44,150	2,602	1,412	1,748	47,551	47,650	2,927	1,622	2,073
40,651	40,750	2,286	1,208	1,444	44,151	44,250	2,611	1,418	1,757	47,651	47,750	2,937	1,628	2,083
40,751	40,850	2,295	1,214	1,452	44,251	44,350	2,620	1,424	1,766	47,751	47,850	2,946	1,634	2,092
40,851	40,950	2,304	1,220	1,460	44,351	44,450	2,630	1,430	1,776	47,851	47,950	2,955	1,640	2,101
40,951	41,050	2,313	1,226	1,468	44,451	44,550	2,639	1,436	1,785	47,951	48,050	2,964	1,646	2,111
41,051	41,150	2,323	1,232	1,476	44,551	44,650	2,648	1,442	1,794	48,051	48,150	2,974	1,652	2,120
41,151	41,250	2,332	1,238	1,484	44,651	44,750	2,658	1,448	1,804	48,151	48,250	2,983	1,658	2,129
41,251	41,350	2,341	1,244	1,492	44,751	44,850	2,667	1,454	1,813	48,251	48,350	2,992	1,664	2,138
41,351	41,450	2,351	1,250	1,500	44,851	44,950	2,676	1,460	1,822	48,351	48,450	3,002	1,670	2,148
41,451	41,550	2,360	1,256	1,508	44,951	45,050	2,685	1,466	1,832	48,451	48,550	3,011	1,677	2,157
41,551	41,650	2,369	1,262	1,516	45,051	45,150	2,695	1,472	1,841	48,551	48,650	3,020	1,685	2,166
41,651	41,750	2,379	1,268	1,525	45,151	45,250	2,704	1,478	1,850	48,651	48,750	3,030	1,693	2,176
41,751	41,850	2,388	1,274	1,534	45,251	45,350	2,713	1,484	1,859	48,751	48,850	3,039	1,701	2,185
41,851	41,950	2,397	1,280	1,543	45,351	45,450	2,723	1,490	1,869	48,851	48,950	3,048	1,709	2,194
41,951	42,050	2,406	1,286	1,553	45,451	45,550	2,732	1,496	1,878	48,951	49,050	3,057	1,717	2,204
42,051	42,150	2,416	1,292	1,562	45,551	45,650	2,741	1,502	1,887	49,051	49,150	3,067	1,725	2,213
42,151	42,250	2,425	1,298	1,571	45,651	45,750	2,751	1,508	1,897	49,151	49,250	3,076	1,733	2,222
42,251	42,350	2,434	1,304	1,580	45,751	45,850	2,760	1,514	1,906	49,251	49,350	3,085	1,741	2,231
42,351	42,450	2,444	1,310	1,590	45,851	45,950	2,769	1,520	1,915	49,351	49,450	3,095	1,749	2,241
42,451	42,550	2,453	1,316	1,599	45,951	46,050	2,778	1,526	1,925	49,451	49,550	3,104	1,757	2,250
42,551	42,650	2,462	1,322	1,608	46,051	46,150	2,788	1,532	1,934	49,551	49,650	3,113	1,765	2,259
42,651	42,750	2,472	1,328	1,618	46,151	46,250	2,797	1,538	1,943	49,651	49,750	3,123	1,773	2,269
42,751	42,850	2,481	1,334	1,627	46,251	46,350	2,806	1,544	1,952	49,751	49,850	3,132	1,781	2,278
42,851	42,950	2,490	1,340	1,636	46,351	46,450	2,816	1,550	1,962	49,851	49,950	3,141	1,789	2,287
42,951	43,050	2,499	1,346	1,646	46,451	46,550	2,825	1,556	1,971	49,951	50,000	3,148	1,795	2,294
43,051	43,150	2,509	1,352	1,655	46,551	46,650	2,834	1,562	1,980	OVER \$50,000 YOU MUST COMPUTE YOUR TAX USING THE TAX RATE SCHEDULES BELOW.				
43,151	43,250	2,518	1,358	1,664	46,651	46,750	2,844	1,568	1,990					
43,251	43,350	2,527	1,364	1,673	46,751	46,850	2,853	1,574	1,999					
43,351	43,450	2,537	1,370	1,683	46,851	46,950	2,862	1,580	2,008					
43,451	43,550	2,546	1,376	1,692	46,951	47,050	2,871	1,586	2,018					
43,551	43,650	2,555	1,382	1,701	47,051	47,150	2,881	1,592	2,027					
43,651	43,750	2,565	1,388	1,711	47,151	47,250	2,890	1,598	2,036					
43,751	43,850	2,574	1,394	1,720	47,251	47,350	2,899	1,604	2,045					
43,851	43,950	2,583	1,400	1,729	47,351	47,450	2,909	1,610	2,055					

1993 Tax Rate Schedules

Caution: Use only if your taxable income (Form 540A, line 16 or Form 540, line 19) is more than \$50,000. If \$50,000 or less, use the Tax Table.

If the amount on Form 540A, line 16 or Form 540, line 19, is: Enter on Form 540A, line 17 or Form 540, line 20 of the amount over—

Schedule X -
Use if your filing status is Single or Married Filing Separate

\$ 0	\$ 4,666	\$ 0.00	+ 1.0%	\$ 0
4,666	11,059	46.66	+ 2.0%	4,666
11,059	17,453	174.52	+ 4.0%	11,059
17,453	24,228	430.28	+ 6.0%	17,453
24,228	30,620	836.78	+ 8.0%	24,228
30,620	106,190	1,348.14	+ 9.3%	30,620
106,190	212,380	8,376.15	+ 10.0%	106,190
212,380	AND OVER	18,995.15	+ 11.0%	212,380

Schedule Y -
Use if your filing status is Married Filing Joint or Qualifying Widow(er) with Dependent Child

\$ 0	\$ 9,332	\$ 0.00	+ 1.0%	\$ 0
9,332	22,118	93.32	+ 2.0%	9,332
22,118	34,906	349.04	+ 4.0%	22,118
34,906	48,456	860.56	+ 6.0%	34,906
48,456	61,240	1,673.56	+ 8.0%	48,456
61,240	212,380	2,696.28	+ 9.3%	61,240
212,380	424,760	16,752.30	+ 10.0%	212,380
424,760	AND OVER	37,990.30	+ 11.0%	424,760

Schedule Z -
Use if your filing status is Head of Household

\$ 0	\$ 9,333	\$ 0	+ 1.0%	\$ 0
9,333	22,118	93.33	+ 2.0%	9,333
22,118	28,510	349.03	+ 4.0%	22,118
28,510	35,286	604.71	+ 6.0%	28,510
35,286	41,679	1,011.27	+ 8.0%	35,286
41,679	144,540	1,522.71	+ 9.3%	41,679
144,540	289,081	11,088.78	+ 10.0%	144,540
289,081	AND OVER	25,542.88	+ 11.0%	289,081

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Historic Exchange Rates

Historic Lookup

BASE

1994 Average Rates for USD to CAD

TARGET

MONTH DAY YEAR

1994-04-01 1.3873 CAD
 1994-04-02 1.3873 CAD
 1994-04-03 1.3885 CAD

[invert target/base, today](#)



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