



State of California
Franchise Tax Board

Legal Division MS A270
P.O.Box 3070
Rancho Cordova CA 95741-3070
tel: 916.845.7965 fax: 916.843.6085
ftb.ca.gov

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SEP 14 2015

Board Proceedings

chair Betty T. Yee | member Jerome E. Horton | member Michael Cohen

Date: 09.14.15

Case: 120424448167016
Case Unit: 120424448167573
In reply refer to 410:JL

TO: CHIEF, BOARD PROCEEDINGS DIVISION
STATE BOARD OF EQUALIZATION
450 N STREET, MIC: 81
SACRAMENTO, CA 95814

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SEP 14 2015

Board Proceedings

FROM: JENNA M. LEWIS

RE: Appeal of Ameristar Casinos, Inc. and Subs.
Appeal Case ID Nos. 605227 and 841016
Agreement on Amount in Dispute

STATE BOARD OF EQUALIZATION



Appeal Name: Ameristar Casinos, Inc. & Subs

Case ID: 605227, 841016 ITEM # B1

Date: 09/16/15 Exhibit No: 9.3

TP FTB DEPT PUBLIC COMMENT

MEMORANDUM

The parties have discussed the amounts in dispute and are in agreement that the table below represents the amounts in dispute for the 2003 through 2005 and 2007 through 2008 tax years:

Tax Year	Amount of Proposed Deficiency in Dispute
2003	\$24,825
2004	\$54,032
2005	\$85,706
2007	\$31,039
2008	\$52,139

These figures represent the parties' agreement that the only issue remaining on appeal is the deductibility of the wagering taxes. The Acknowledgment Letter from the Appeals Division dated March 23, 2012 correctly states the amount in dispute with respect to the proposed deficiencies for the 2003 and 2007 tax years. The remaining figures represent the following adjustments:

- With respect to the 2004 tax year, Appellant does not dispute the adjustment to the California payroll factor and Respondent has allowed the net operating loss deduction claimed.

FTB 2140 PASS (REV 12-2011) Appeals\Correspondence \SBE Memo - agmt on amt in dispute

FTB's Additional Information
B1
September 16, 2015
Ameristar Casinos, Inc. & Subs.
605227, 841016

Date : 09.14.15
Appeal Name : Appeal of Ameristar Casinos, Inc. and Subs.Ameristar Casinos, Inc. and Subs.
Appeal Case ID Nos. : 605227 and 841016605227 and 841016
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- With respect to the 2005 tax year, Appellant does not dispute the adjustment to the California payroll factor.
- With respect to the 2007 tax year, the claim for refund is no longer in dispute.
- With respect to the 2008 tax year, Respondent has reduced the proposed deficiency based on additional information provided by Appellant to show the amount of wagering taxes at issue were less than originally claimed.

Please do not hesitate to contact me if you have any questions.

Jenna Lewis

Tax Counsel III

cc: Douglas Bramhall