

CALIFORNIA STATE BOARD OF EQUALIZATION

APPEALS DIVISION FINAL ACTION SUMMARY

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3 In the Matter of the Petitions) Case IDs 489424, 491102, 491105, 491112, 491119, 491827,
4 for Reallocation of Local Tax) 491830, 491870, 491955, 491961, 492010, 492019, 492020,
5 Under the Uniform Local) 492022, 492023, 492042, 492045, 492065, 492071, 492076,
6 Sales and Use Tax Law of:) 492077, 492078, 492082, 492083, 492085, 492088, 492116,
7) 492324, 492382, 492383, 492385, 492386, 492937, 492939,
8 CITIES OF ALAMEDA,) 493231, 493232, 493287, 493288, 493289, 493296, 493298,
9 ANAHEIM, BELMONT,) 493588, 493849, 493850, 493869, 493870, 493871, 493872,
10 BERKELEY, BEVERLY) 493935, 494319, 494355, 494385, 494387, 494417, 494420,
11 HILLS, BREA, CALABASAS,) 494421, 494422, 494425, 494443, 494444, 494446, 494452,
12 CAMPBELL, CARLSBAD,) 494465, 494466, 494484, 494487, 495077, 495103, 495112,
13 CONCORD, CULVER CITY,) 495125, 495127, 495135, 495136, 495183, 495189, 495191,
14 CUPERTINO, CYPRESS, EL) 495290, 495292, 495293, 495744, 495745, 495754, 495889,
15 SEGUNDO, EMERYVILLE,) 495895, 495898, 495919, 495930, 495935, 495941, 495954,
16 ESCONDIDO, FOSTER CITY,) 495979, 495982, 495987, 496007, 496010, 496014, 496015,
17 FRESNO, FULLERTON,) 496016, 496021, 496040, 496053, 496055, 496058, 496061,
18 HAYWARD, IRVINE, LA) 496087, 496088, 496095, 496096, 496097, 496098, 496099,
19 PALMA, LOS ANGELES,) 496305, 496318, 496319, 496391, 496392, 496394, 496398,
20 MANHATTAN BEACH,) 496962, 496963, 496975, 497028, 497033, 497121, 497126,
21 MANTECA, MILPITAS,) 497133, 497134, 497138, 497139, 497140, 497141, 497237,
22 MODESTO, NEWPORT) 497532, 504628, 504633, 504635, 504714, 504762, 504766,
23 BEACH, OCEANSIDE,) 504776, 504777, 504784, 504788, 504791, 504802, 504803,
24 ONTARIO, ORANGE,) 504804, 504807, 505051, 505052, 505056, 505069, 505096,
25 PETALUMA POMONA,) 505098, 505099, 505100, 505128, 505196, 505261, 505407,
26 REDWOOD CITY,) 505857, 505858, 505859, 505860, 505867, 505868, 505882,
27 RIVERSIDE, ROSEVILLE,) 505885, 505904, 505905, 506093, 506099, 506101, 506310,
28 SACRAMENTO, SAN) 506312, 506313, 506314, 506315, 506360, 506382, 506393,
BERNARDINO, SAN BRUNO,) 506397, 506401, 506472, 506595, 506598, 506601, 506602,
SAN DIEGO, SAN JOSE, SAN) 506627, 506633, 506641, 506645, 506985, 506988, 506989,
LEANDRO, SAN MATEO,) 506990, 506993, 506994, 506995, 506996, 506998, 507060,
SAN RAMON, SANTA ANA,) 507061, 507066, 507072, 507082, 507083, 507084, 507085,
SANTA BARBARA, SANTA) 507086, 507087, 507088, 508887, 508904, 508905, 508933,
CLARA, SANTA FE SPRINGS,) 508934, 508935, 509327, 509328, 509539, 509589, 509590,
SANTA MONICA,) 509592, 509593, 509594, 509678, 509691, 509832, 509834,
SARATOGA, TORRANCE,) 509845, 509846, 509864, 509876, 509877, 510057, 510078,
TUSTIN, VENTURA,) 510081, 510082, 510083, 510084, 510086, 510087, 510088,
WALNUT CREEK, WEST) 510089, 510109, 510111, 510113, 510130, 510131, 510134,
SACRAMENTO, COUNTY OF) 510135, 510136, 510167, 510300, 510304, 510306, 510308,
SACRAMENTO) 510310, 510607, 510613, 510614, 510616, 510619, 510620,
) 510630, 510740, 510747, 510749, 510750, 510751, 510754,
Petitioners) 510775, 510776, 510777

1 Dates of knowledge: Summary exhibit A
2 Allocation periods: Various¹
3 Amounts in dispute: Not calculated²
4 Notifications: All jurisdictions
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6 BACKGROUND

7 The 415 petitions involve 133 retailers and were filed on the dates listed in summary exhibit A
8 (i.e., the earliest on February 22, 1985, and the latest on March 27, 2002³) and are part of a large group
9 of petitions filed by petitioners' representative, MuniServices, LLC, which are commonly called the
10 "Mass Appeals."⁴ The allegations of the petitions are that the sales were subject to sales tax, and that
11 local sales tax should have been directly allocated to petitioners. An appeals conference for these
12 petitions, and others, was held by the Local Tax Appeals Auditor within the Sales and Use Tax
13 Department (Department),⁵ and he issued a Decision and Recommendation on April 19, 2001 (Mass
14

15 ¹ Reallocations may be made back to the distributions made during the two quarters prior to the quarter of the date of
16 knowledge. (Rev. & Tax. Code, § 7209; Cal. Code Regs., tit. 18 § 1807, subd. (e) (note that distributions are made *after*
17 the quarter for which they are paid, so this rule generally translates into three quarters if, as is usually the case, the reference
18 is based on the quarter for which the returns were filed).) The allocation period ends when the retailer ceases the activities
19 at the subject location covered by the petition or, if still engaging in those activities at that location, at the end of the last
20 quarter for which a return is due prior to the Board hearing. The allocation periods here begin as early as February 22,
21 1985, and some extend through September 30, 2010. For the same reasons discussed in the next footnote, we have not
22 asked the Department to determine the specific end dates for each petition.

23 ² We have not asked the Department to expend the considerable resources that would be required to calculate the amounts
24 in dispute, which is usually done for purposes of notification of jurisdictions who would be substantially affected by a
25 Board decision to grant the petitions. (Cal. Code Regs., tit. 18, § 1807, subds. (a)(6) & (d)(2).) The calculation here would
26 require a detailed review of the taxes paid by the 133 retailers involved (73 of which have closed, exacerbating the
27 problem) for periods extending back 25 years or more. That review would include a determination of the actual allocation
28 period for each of the 415 petitions, whether the retailers even reported and paid local tax on the subject transactions, and if
so, how much related to the disputed transactions. We have concluded that, in this particular matter, such an expenditure of
resources is not necessary for purposes of notification since there are so many petitions in connection with so many
retailers, that it is reasonable to notify every jurisdiction for whom we administer their local sales and use tax as having the
potential of being substantially affected by a Board decision to grant the petitions. Thus, the expenditure of Department
resources for this calculation will be necessary only if the Board overturns our recommendation.

³ Due to clerical error, 40 petitions were mistakenly omitted from exhibits 1 and 2 attached to the Decision and
Recommendation issued April 19, 2001 (Mass Appeal D&R); however, the petitioners request they be included and we
agree they should be part of this appeal. In addition, five petitions were filed after the Mass Appeal D&R was issued;
however, the petitioners request they be included and waive their right to an appeals conference and separate Decision and
Recommendation because the facts and arguments are the same. Thus, we include them as part of this appeal.

⁴ Of the 415 petitions noticed for the Board's decision in this proceeding, 89 petitions are included in a lawsuit that was
filed on February 20, 2009, in the Superior Court of San Francisco: *Cities of Alameda, Irvine, Newport Beach, Roseville,
San Ramon and Santa Fe Springs v. State Board of Equalization*, San Francisco Superior Court No. CPF-09-509234.

⁵ The duties of the Local Tax Appeals Auditor were transferred to the Appeals Division in 2005, and the responsibilities of
the Appeals Division in resolving local tax reallocation appeals were formalized in 2008 by amendment to California Code
of Regulations, title 18, section 1807.

1 Appeal D&R).⁶ The Mass Appeal D&R recommends that the subject petitions be denied because the
2 sales occurred outside California and the applicable tax was use tax. Petitioners timely appealed that
3 decision to Board Management on June 18, 2001. Board Management's decision was held in abeyance
4 pending development of a better process for reviewing these petitions, with definite time schedules and
5 procedures. Part of this process was the initial adoption of California Code of Regulations, title 18,
6 section (Regulation) 1807 in 2002, effective in 2003, which superseded, subject to a transition rule
7 applicable to the subject petitions, the "Process for Reviewing Local Tax Allocations" that was
8 adopted in June 1996 and amended in October 1998. Petitioners' appeal was thereafter denied by
9 Board Management on January 14, 2004. On April 12, 2004, in accordance with the transition rule,
10 petitioners submitted their election to proceed under the provisions of Regulation 1807 and timely
11 perfected their right to a Board hearing.

12 Thereafter, hearings were held up while the Business Taxes Committee considered, as relevant
13 to the present petitions, a proposal by petitioners' representative to amend Regulation 1803 to
14 reclassify transactions involving goods shipped into California from outside the state as subject to local
15 sales tax, not use tax, when the out-of-state retailer's place of business in California participates in the
16 transaction. On May 31, 2007, the Business Taxes Committee unanimously rejected the proposal, and
17 the Board approved this recommendation on June 1, 2007.⁷ Accordingly, the rule remains that the
18 local use tax applies, and not the local sales tax, if the sale does not occur inside this state, without
19 regard to any participation by a location of the retailer inside this state. (Cal. Code Regs., tit. 18, §§
20 1620, subd. (a)(1), 1803, subd. (a)(1).)

21 An oral hearing in these petitions was scheduled for November 18, 2010, with notices sent to
22 petitioners, all jurisdictions for whom the Board administers their local sales and use tax ordinances,
23 and all surviving retailers. Petitioners did not return the response form, but their representative
24 confirmed by email to the Board Proceedings Division that petitioners want a decision on the record
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26 ⁶ In addition, four separate Decision and Recommendations were issued for 40 petitions involving four retailers prior to the
27 issuance of the Mass Appeal D&R and these petitions were thereafter included in the Mass Appeal D&R to address the
unresolved issue identified below.

28 ⁷ A final delay occurred when it was discovered in November 2007 that the mass appeal files were inadvertently misplaced
or destroyed. Petitioners' representative offered to make its files available for Board staff to replicate and this was done in
May 2009, which included photocopying over 1,200 petitions involving over 450 retailers and other related documents.
During the remainder of 2009, files were created, indexed and assigned case identifications.

1 without oral hearing. No retailer responded that it wanted to participate in the hearing, and although a
2 response was submitted on behalf of some notified jurisdictions, those jurisdictions all indicated that
3 they do not wish to participate in a hearing if petitioners are not requiring the holding of a hearing
4 (though they may want to make a public comment). Thus, this appeal is being presented to the Board
5 for decision on its nonappearance calendar.

6 **UNRESOLVED ISSUE**

7 Whether the disputed sales were subject to the local sales tax, even though the goods were
8 shipped to California customers from outside this state, because the retailers' California places of
9 business participated in the sales. We find that the applicable tax was use tax because petitioners have
10 not established that the requirements for application of sales tax were satisfied. We thus conclude that
11 the local tax was properly allocated as use tax, and that there is no basis for reallocation of the local tax
12 as sales tax.

13 Petitioners contend: that all of the transactions were outright sales (and none were leases); a
14 California place of business of the retailers participated in each of the subject sales; and that this
15 participation is sufficient for sales tax to apply, even though petitioners have not disputed that the
16 goods for all these transactions were shipped via common carrier from outside California to the
17 customers in this state. Petitioners assert that, as sales tax, the local tax should be reallocated directly
18 to the respective jurisdictions of the retailers' locations that participated in the sales. In addition to
19 their assertion that a location of the respective retailer participated in each of the subject transactions
20 and that this participation is sufficient for sales tax to apply, petitioners also assert that title passed
21 inside California. This assertion is based on petitioners' categorization of the contracts, as discussed
22 below. Regardless of the category in which petitioners place the applicable contracts, we understand
23 petitioners' essential argument to be that the provisions of Uniform Commercial Code (UCC) section
24 2401 should be ignored when determining the time and place of sale or use for purposes of sales and
25 use taxes, and that other non-title provisions of the UCC (sections 2513, and 2606, or 2326, and 2327)
26 should be deemed as controlling.

27 The Department contends that the local tax was properly allocated as use tax because the sales
28 occurred outside California at the time of shipment or there was no participation in the sales by a

1 California location of the retailer, or both, or because a few of the sales were leases.

2 In making his recommendation regarding these petitions, the Local Tax Appeals Auditor relied
3 on the undisputed fact that the goods were shipped via common carrier from outside California to
4 customers in this state and also reviewed contracts provided to the petitioners or Department by the
5 retailers, one of which he found was a lease (which, as discussed below, is subject to use tax without
6 regard to any other factor). In addition, for most of these petitions, other information relied on was
7 provided to the Department by the retailers, orally or in writing, generally indicating one or more of
8 the following: (1) no inventory was located in California; (2) title passed to the customers at a shipping
9 point outside California; and (3) no sales activity occurred in California.

10 A sale is subject to sales tax only if that sale occurs in California and there is some participation
11 in the sale by a California location of the retailer. (Cal. Code Regs., tit. 18, § 1620, subd. (a)(2)(A).)
12 Where either or both of these conditions are not satisfied, the applicable tax is use tax. The same rules
13 are applicable to determine whether the local tax is sales tax or use tax. (Rev. & Tax. Code, §§ 7202,
14 7303; Cal. Code Regs., tit. 18, § 1803, subd. (a)(1).)⁸ In other words, petitioners' argument that
15 participation in the transaction by a California location of the retailer is alone sufficient to support
16 imposition of sales tax is wholly without merit. (See, e.g., Cal. Code Regs., tit. 18, § 1807, subd.
17 (a)(3)(E).) In order to show that the local sales tax applied to these transactions, petitioners *must*
18 establish that the sales occurred in California. If they cannot make this showing, the applicable tax
19 was use tax and no reallocation is warranted. If petitioners could establish that the sales occurred in
20 California, then they would *also* have to establish that California locations of the retailers participated
21 in the sales (as discussed below, petitioners' bare allegations cannot support reallocation).⁹

22 _____
23 ⁸ Petitioners apparently have the mistaken belief that Revenue and Taxation Code section 7205 is somehow relevant to this
24 issue. Section 7205 specifies the location within the State of California where a sale subject to local sales tax is deemed to
25 have occurred. That is, *if* the transaction is subject to local sales tax, section 7205 is relevant to determine which
jurisdiction will receive that tax. Section 7205 does not address whether the tax applicable to a transaction is local sales tax
or local use tax. Section 7205 is relevant only *if* the applicable tax is sales tax; where the applicable tax is use tax, the
provisions of section 7205 cannot transmute that local use tax into a local sales tax.

26 ⁹ As noted above, an issue with respect to a few of the subject contracts is whether they are leases or outright sales, and we
27 discuss this issue after we address the correct result as to the local tax paid with respect to the outright sales. At this point,
28 it is sufficient to note that petitioners cannot prevail as to the "lease or outright sales" transactions unless it is established
that the transactions were outright sales, and not leases, but that a finding that the transactions were outright sales is *not*
sufficient to justify reallocation. Rather, as to those transactions, petitioners must first show that they were outright sales,
and then must show that the tax applicable to those outright sales was sales tax, that is, that they occurred inside California
with participation by a California location of the retailer.

1 We note that the information regarding the retailer's California participation is limited. With
2 respect to roughly half the retailers, there is no information whatsoever to support that any California
3 location of the retailer participated in the transaction. For sales into California by these retailers,
4 petitioners cannot prevail because there is not a preponderance of evidence (or any evidence) to show
5 that one of the two conditions for application of sales tax has been satisfied. For the other retailers,
6 there is *some* information regarding participation, such as a statement by the retailer that it had a sales
7 office or sales activity in California. Whether this information constitutes a preponderance of evidence
8 that there was participation by a California location of the retailer with the transactions in dispute *here*
9 is an issue that must be addressed only where there is a preponderance of evidence that the other
10 condition for the sales tax to apply has been satisfied. As discussed below, there is a single contract
11 under which we find that the sales occurred in California, and thus the issue of participation is relevant
12 only with respect to sales under that contract.

13 The place of sale or purchase of tangible personal property is the place where the property is
14 physically located at the time the act constituting the sale or purchase occurs. (Rev. & Tax. Code, §
15 6010.5.) Since the sale and purchase occur upon transfer of title or possession to the purchaser (Rev.
16 & Tax. Code, §§ 6006, subd. (a), 6010, subd. (a) (transfer of possession includes only transactions
17 found by the Board to be in lieu of transfer of title), the sale and purchase occur at the place where the
18 tangible personal property is located at the time of title transfer. If the property is located outside
19 California when title is passed to the purchaser, then the sale does *not* occur in California, and sales tax
20 cannot apply. (Rev. & Tax. Code, § 6051 (sales tax applicable only to retail sales "in this state"); Cal.
21 Code Regs., tit. 18, § 1620, subd. (a)(2)(A).) In such circumstances, where the property is purchased
22 for use in this state, the use tax applies. (Rev. & Tax. Code, § 6201.)

23 Regulation 1628, subdivision (b)(3)(D), applying the rules set forth in the UCC section 2401,
24 explains that title passes and the sale occurs when and where the retailer completes its performance
25 with reference to the physical delivery of the goods, unless the contract provides for earlier passage of
26 title. That is, title to goods can pass *prior* to delivery if the contract explicitly so provides, but cannot
27 pass any later than when the retailer completes its performance with respect to physical delivery of the
28 property, any retention or reservation by the retailer of title after that point being limited in effect to a

1 reservation of a security interest. (Cal. U. Com. Code, § 2401, subd. (1).) If the retailer is required to
2 send the goods to the customer but is not required to deliver them at destination, usually pursuant to a
3 F.O.B. destination provision, the retailer completes its performance with respect to physical delivery at
4 the time and place of shipment. (Cal. Code Regs., tit. 18, § 1628, subd. (b)(3)(D).)

5 We note that Regulation 1628, subdivision (b)(3)(D) is entirely consistent with, and required
6 by, the provisions of the UCC, and has been applied for many years to all transactions subject to the
7 Sales and Use Tax Law, not just to issues related to allocation of local tax. Where the UCC provides
8 that one or both of the parties has a right, remedy, or obligation at a specific time, then the party has
9 that right, remedy, or obligation at that time without regard to whether title has passed under section
10 2401. In other words, a customer has the right of inspection and acceptance under UCC sections 2513
11 and 2606 even though title may have already passed under section 2401 before that customer obtained
12 the right to inspect or accept the goods. In addition, the UCC contemplates that the customer may
13 reject goods after title has passed and the sale has occurred, and provides the remedy that title is
14 revested in the retailer by operation of law, but that the title being revested is not a sale. (Cal. U. Com.
15 Code, § 2401, subd. (4).)

16 Moreover, petitioners' theory that Regulation 1628, subdivision (b)(3)(A) stands for the
17 proposition that title passed after the customers received the goods in California and upon payment in
18 full makes no sense and is without merit. Regulation 1628, subdivision (b)(3)(D) provides that title
19 passes, and the sale occurs, no later than when the retailer completes its performance with reference to
20 the physical delivery of the property, "even though a document of title is to be delivered at a different
21 time or place." That is, *even if* the retailers retain title after completing their duties with reference to
22 physical delivery of the goods, that retention of title is merely as security and has no affect on when the
23 sales occur. It appears that petitioners have reached the incorrect conclusion with respect to the
24 meaning of Regulation 1628, subdivision (b)(3)(A), because of their misunderstanding of the meaning
25 of wording in some contracts that the retailers retain a security interest and right of possession in the
26 goods until full payment is received from the customers. Petitioners seem to think that the retained
27 "right of possession" by the retailers mean that the customers did not gain that right of possession until
28 payment. We note that this is in the context of situations where the customers have *already obtained*

1 *possession*, which, by definition, means that the sale has already occurred (the customers would not
2 already have possession of the goods unless the goods had already been delivered to the customers).
3 As such, any retention of title could have been nothing more than security for payment, and a “right of
4 possession” in this context clearly means the right to *regain* possession if the retailer needs to exercise
5 its right to enforce its secured interest. We find that the wording on which petitioners rely could not be
6 any more clear and means, as explicitly stated, that retention of security and a right to possession is as
7 security for payment.

8 Here, since all deliveries were made by common carrier from outside California, all the sales
9 occurred no later than the time and place of shipment outside California, unless the contracts required
10 the retailers to deliver the goods to the customers in California. In the absence of such a requirement,
11 the retailers completed their performance of delivering the goods when they delivered the goods
12 outside California to the common carrier for shipment to the customer, and title passed at that time and
13 place, *even if* the contracts had provisions retaining title until some later time, such as upon payment.¹⁰

14 Petitioner contends that a retailer’s installation and testing of its goods in California can convert
15 a shipment contract into a destination contract causing title to pass at the point of destination.
16 Petitioner is mistaken. The contractual obligation of a retailer to install and test property does not
17 prevent title to the goods from passing at the shipping point. (Rev. & Tax. Code, § 6006, subd. (a); see
18 e.g., *House of Lloyd v. Dir. of Revenue* (Mo. 1992) 824 S.W.2d 914, 922-924.) Nor does a contract
19 term specifying who bears the risk of loss govern when title passes. (See Business Taxes Law Guide
20 (BTLG) annot. 557.0490 (10/22/90).)¹¹ For example, the transfer of title and responsibility for loss
21 does not necessarily occur at the same time since the parties have the right to agree that the risk of loss
22 will not shift at the same time title passes.

23 The Local Tax Appeals Auditor found that two contracts required delivery at destination. We
24 disagree as to one of the contracts since it contains no delivery requirement whatsoever, but we do
25 agree that the other contract required the retailer to deliver the goods to the customer in California.

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27 ¹⁰ Of course, if the contracts passed title sooner, that would mean the sale occurred outside California and petitioners could not prevail.

28 ¹¹ Annotations are summaries of legal opinions by the Board’s attorneys, and are intended as research tools to provide guidance as to the interpretation of the Sales and Use Tax Law; annotations do not have the force and effect of law. (Cal. Code Regs., tit. 18, § 5700, subs. (a)(1), (c)(2).)

1 Thus, we agree that the sales made pursuant to that contract were made in California. However, there
2 has been no evidence submitted, or acquired, that indicate that any California location of the retailer
3 participated in these sales. Thus, although title to the property sold under this contract passed inside
4 California, the second condition for imposing sales tax was not satisfied. Accordingly, we find that the
5 local tax for this contract was correctly allocated as use tax.

6 There is an exception to the delivery rules discussed above where the sale is a “sale on
7 approval” within the meaning of UCC section 2326. (See also Cal. Code Regs., tit. 18, § 1628, subd.
8 (b)(3)(C).) Where a sale is on approval, title does not pass, and the sale does not occur, until the
9 purchaser actually accepts the goods (i.e., after delivery) *unless* the parties agree otherwise. That is, if
10 a contract passes title prior to the purchaser’s acceptance, such as at the time of shipment or earlier,
11 title passes to the purchaser in accordance with that early title passage provision without regard to
12 whether the sale is on approval. (Cal. U. Com. Code, §§ 2326, 2401.) Here, since a number of the
13 contracts petitioners argue were sales on approval pass title at or before shipment outside California,
14 sales under those contracts would all have occurred outside California. With respect to the contracts
15 which did not have early title passage provisions, we must determine whether they qualify as sales on
16 approval.

17 Under UCC section 2326, a sale on approval is generally one in which the delivered goods may
18 be returned by the customer even though they conform to the contract. (Cal. U. Com. Code, § 2326;
19 see BTLG annot. 495.0130 (04/3/81; 07/10/96).) The Official Code comment 1 in UCC section 2326
20 sheds light on the scope of this section and states:

21 “A ‘sale on approval’ or ‘sale or return’ is distinct from other types of transactions with
22 which they have frequently been confused. The type of ‘sale on approval,’ ‘on trial’ or
23 ‘on satisfaction’ dealt with involves a contract under which the seller undertakes a
24 particular business risk to satisfy his prospective buyer with the appearance or
25 performance of the goods in question. The goods are delivered to the proposed purchaser
26 but they remain the property of the seller until the buyer accepts them. The price has
27 already been agreed. The buyer’s willingness to receive and test the goods is the
28 consideration for the seller’s engagement to deliver and sell. . . . These two transactions
are so strongly delineated in practice and in general understanding that every presumption
runs against a delivery to a consumer being a ‘sale or return’ and against a delivery to a
merchant for a resale being a ‘sale on approval.’”

A sale on approval is a distinctive form of contract and ordinary retail sales are not sales on approval.

1 For example, a common attribute of sales on approval is that the obligation to pay for the goods does
2 not arise until the goods have been tested and approved by the customer. Any impediment to the
3 unconditional right to return the goods prevents the sale from being on approval.

4 Petitioners have failed to show that any of the contracts claimed as sales on approval that did
5 not have early title passage provisions, were anything other than ordinary retail sales contracts, some of
6 which included a duty to test, inspect, and accept goods and pay the sale price *if they conformed* to the
7 contract. Based on our review of those contracts, none of them provided that the customers could
8 return the goods even if they conformed to the contract, and none of them permitted the customers to
9 delay payment of the purchase price until acceptance. Thus, we conclude that none of the contracts at
10 issue in this appeal were sales on approval. As such, except for the sales pursuant to the one contract
11 we find required the seller to deliver the goods to the customer in California, we find that all the sales
12 involved in this appeal occurred outside California, no later than when the retailers delivered the goods
13 to the common carriers for shipment to the customers in California.

14 We note that there is also a dispute as to whether some of the contracts are leases. We find that
15 some contracts were leases because they provided for the temporary transfer of tangible personal
16 property for consideration, and that the applicable tax therefore was use tax which was properly
17 allocated. (Cal. Code Regs., tit. 18, § 1660, subd. (c)(1).) However, we do not discuss this further
18 because the issue is moot. Even if the disputed contracts were outright sales and not leases, for the
19 reasons discussed above, we find that title to the goods all passed outside California, and that the
20 applicable tax was use tax.

21 Finally, we note that a petition for reallocation of local tax may be granted only if there is a
22 finding of misallocation supported by a preponderance of the evidence, and if the preponderance of
23 evidence does not show that a misallocation occurred, the petition must be denied. (Cal. Code Regs.,
24 tit. 18, § 1807, subs. (b)(2), (d)(5) (burden of proof rules set forth in section 6091 and Regulation
25 5541 do not apply to local tax appeals).) Here, we find that the available facts show that all the
26 disputed local tax was properly allocated as use tax, and that there certainly is not a preponderance of
27 evidence to show the contrary. We therefore recommend that all petitions be denied.

OTHER DEVELOPMENTS

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None.

Attachment: Summary exhibit A

Summary prepared by Trecia M. Nienow, Tax Counsel IV

| # OF PETITIONS | CASES ID | PETITIONER | DOK | MUNISERVICES # |
|----------------|----------|-------------------|------------|----------------|
| 1 | 505904 | San Mateo | 2/22/1985 | 15297 |
| 2 | 497028 | San Bernardino | 3/30/1988 | 11511 |
| 3 | 497033 | Culver City | 3/31/1989 | 10142 |
| 4 | 494444 | Modesto | 9/29/1989 | 11245 |
| 5 | 497121 | El Segundo | 9/29/1989 | 10933 |
| 6 | 497121 | Modesto | 9/29/1989 | 11248 |
| 7 | 497121 | Santa Clara | 9/29/1989 | 11727 |
| 8 | 497121 | Santa Monica | 9/29/1989 | 10855 |
| 9 | 510740 | Santa Clara | 12/28/1989 | 11725 |
| 10 | 497126 | Culver City | 3/31/1990 | 15293 |
| 11 | 497126 | Modesto | 3/31/1990 | 15294 |
| 12 | 497126 | San Bernardino | 3/31/1990 | 15295 |
| 13 | 495919 | El Segundo | 3/31/1990 | 12853 |
| 14 | 510619 | Santa Ana | 3/31/1990 | 12635 |
| 15 | 493296 | San Jose | 3/31/1990 | 12624 |
| 16 | 504762 | Foster City | 6/30/1990 | 13026 |
| 17 | 496318 | Irvine | 6/30/1990 | 13194 |
| 18 | 496318 | Santa Clara | 6/30/1990 | 13201 |
| 19 | 505857 | Manhattan Beach | 6/30/1990 | 13108 |
| 20 | 497133 | Santa Clara | 6/30/1990 | 12940 |
| 21 | 497133 | Sacramento County | 6/30/1990 | 13205 |
| 22 | 509876 | Foster City | 6/30/1990 | 13028 |
| 23 | 495930 | San Jose | 6/30/1990 | 13179 |
| 24 | 493849 | Torrance | 9/28/1990 | 13466 |
| 25 | 497134 | Cupertino | 12/28/1990 | 13874 |
| 26 | 504803 | La Palma | 6/28/1991 | 14592 |
| 27 | 497138 | San Diego | 6/28/1991 | 14850 |
| 28 | 496087 | San Jose | 6/28/1991 | 14988 |
| 29 | 510130 | Irvine | 6/28/1991 | 15129 |
| 30 | 510130 | San Diego | 6/28/1991 | 15139 |
| 31 | 495935 | San Diego | 6/28/1991 | 14521 |
| 32 | 509864 | San Mateo | 6/28/1991 | 14801 |
| 33 | 496962 | Walnut Creek | 9/30/1991 | 15416 |
| 34 | 496053 | San Diego | 9/30/1991 | 15966 |
| 35 | 492382 | Irvine | 9/30/1991 | 15865 |
| 36 | 510304 | San Jose | 9/30/1991 | 15963 |
| 37 | 506312 | Riverside | 12/27/1991 | 16446 |
| 38 | 510776 | San Jose | 3/27/1992 | 17000 |
| 39 | 505858 | San Diego | 3/27/1992 | 17276 |
| 40 | 508933 | Los Angeles | 6/30/1992 | 18309 |
| 41 | 508933 | Sacramento County | 6/30/1992 | 18350 |
| 42 | 508933 | San Diego | 6/30/1992 | 18351 |
| 43 | 508933 | San Jose | 6/30/1992 | 18349 |
| 44 | 508933 | Ventura | 6/30/1992 | 18348 |
| 45 | 510777 | San Ramon | 9/28/1992 | 19785 |
| 46 | 505096 | Concord | 12/23/1992 | 20545 |
| 47 | 510086 | Foster City | 12/23/1992 | 20592 |
| 48 | 493231 | Walnut Creek | 12/23/1992 | 20306 |
| 49 | 493231 | Newport Beach | 12/23/1992 | 20305 |
| 50 | 497139 | Concord | 3/29/1993 | 21371 |
| 51 | 497139 | Culver City | 3/29/1993 | 21366 |
| 52 | 497139 | Los Angeles | 3/29/1993 | 21369 |
| 53 | 497139 | Modesto | 3/29/1993 | 21368 |

| # OF PETITIONS | CASES ID | PETITIONER | DOK | MUNISERVICES # |
|----------------|----------|-------------------|------------|----------------|
| 54 | 497139 | Santa Clara | 3/29/1993 | 21370 |
| 55 | 497139 | Sacramento County | 3/29/1993 | 21367 |
| 56 | 497139 | San Diego | 3/29/1993 | 21365 |
| 57 | 507061 | Irvine | 3/29/1993 | 21137 |
| 58 | 507061 | Los Angeles | 3/29/1993 | 21138 |
| 59 | 507061 | San Ramon | 3/29/1993 | 21140 |
| 60 | 497140 | Los Angeles | 6/28/1993 | 22064 |
| 61 | 496305 | Los Angeles | 6/28/1993 | 22227 |
| 62 | 496305 | San Mateo | 6/28/1993 | 22248 |
| 63 | 495935 | El Segundo | 6/28/1993 | 22279 |
| 64 | 495935 | Irvine | 6/28/1993 | 22280 |
| 65 | 495935 | San Diego | 6/28/1993 | 22278 |
| 66 | 493935 | San Jose | 6/28/1993 | 22277 |
| 67 | 509592 | Irvine | 6/28/1993 | 21832 |
| 68 | 509592 | Santa Clara | 6/28/1993 | 21834 |
| 69 | 495135 | Brea | 9/27/1993 | 22453 |
| 70 | 510131 | Irvine | 9/27/1993 | 22596 |
| 71 | 496391 | Irvine | 12/23/1993 | 23616 |
| 72 | 494465 | Santa Ana | 12/23/1993 | 23498 |
| 73 | 492022 | Irvine | 12/23/1993 | 23629 |
| 74 | 492019 | Irvine | 12/23/1993 | 23627 |
| 75 | 510306 | Irvine | 12/23/1993 | 23630 |
| 76 | 504628 | Riverside | 12/23/1993 | 23632 |
| 77 | 508934 | Fresno | 12/23/1993 | 23556 |
| 78 | 510613 | Irvine | 12/23/1993 | 23507 |
| 79 | 509832 | Santa Ana | 12/23/1993 | 23783 |
| 80 | 492076 | Irvine | 3/29/1994 | 24829 |
| 81 | 496014 | Los Angeles | 3/29/1994 | 24602 |
| 82 | 505859 | Santa Clara | 3/29/1994 | 24848 |
| 83 | 504776 | Tustin | 3/29/1994 | 24225 |
| 84 | 506313 | Cypress | 3/29/1994 | 24227 |
| 85 | 506313 | Orange | 3/29/1994 | 24228 |
| 86 | 492383 | Irvine | 3/29/1994 | 24835 |
| 87 | 505069 | Cypress | 3/29/1994 | 24781 |
| 88 | 505051 | El Segundo | 3/29/1994 | 24577 |
| 89 | 505051 | Redwood City | 3/29/1994 | 24325 |
| 90 | 495191 | Irvine | 3/29/1994 | 24295 |
| 91 | 495191 | Los Angeles | 3/29/1994 | 24296 |
| 92 | 506988 | Los Angeles | 3/29/1994 | 24394 |
| 93 | 494387 | Belmont | 3/29/1994 | 24582 |
| 94 | 509845 | San Mateo | 3/29/1994 | 24886 |
| 95 | 510109 | Anaheim | 3/29/1994 | 24888 |
| 96 | 510109 | Concord | 3/29/1994 | 24887 |
| 97 | 510747 | Irvine | 3/29/1994 | 24625 |
| 98 | 504784 | San Diego | 6/17/1994 | 25284 |
| 99 | 496007 | Petaluma | 6/17/1994 | 25074 |
| 100 | 492065 | Irvine | 6/17/1994 | 25336 |
| 101 | 506360 | Walnut Creek | 6/17/1994 | 25218 |
| 102 | 494452 | Los Angeles | 6/17/1994 | 25358 |
| 103 | 493870 | Cypress | 6/17/1994 | 25207 |
| 104 | 495898 | Los Angeles | 6/17/1994 | 25255 |
| 105 | 494422 | La Palma | 6/17/1994 | 25209 |
| 106 | 505860 | Los Angeles | 6/27/1994 | 25528 |

| # OF PETITIONS | CASES ID | PETITIONER | DOK | MUNISERVICES # |
|----------------|----------|-------------------|------------|----------------|
| 107 | 505882 | San Jose | 6/27/1994 | 25500 |
| 108 | 492042 | Irvine | 6/27/1994 | 25449 |
| 109 | 506314 | Sacramento | 6/27/1994 | 25507 |
| 110 | 492937 | Tustin | 6/27/1994 | 25702 |
| 111 | 510134 | Santa Fe Springs | 6/27/1994 | 25462 |
| 112 | 496040 | Santa Ana | 9/28/1994 | 26206 |
| 113 | 506099 | San Diego | 9/28/1994 | 25803 |
| 114 | 493871 | Santa Clara | 9/28/1994 | 25984 |
| 115 | 495954 | Redwood City | 9/28/1994 | 25940 |
| 116 | 495954 | Sacramento County | 9/28/1994 | 25941 |
| 117 | 495954 | San Diego | 9/28/1994 | 25942 |
| 118 | 492082 | Santa Fe Springs | 9/28/1994 | 26397 |
| 119 | 494417 | Brea | 12/22/1994 | 26674 |
| 120 | 510081 | Sacramento | 12/22/1994 | 26734 |
| 121 | 496392 | Sacramento | 3/29/1995 | 27275 |
| 122 | 495125 | Walnut Creek | 3/29/1995 | 27571 |
| 123 | 506393 | Newport Beach | 3/29/1995 | 27063 |
| 124 | 506393 | Sacramento County | 3/29/1995 | 27062 |
| 125 | 494319 | Santa Clara | 3/29/1995 | 27573 |
| 126 | 494487 | Santa Fe Springs | 3/29/1995 | 27581 |
| 127 | 506627 | Alameda | 3/29/1995 | 27316 |
| 128 | 506627 | San Diego | 3/29/1995 | 27317 |
| 129 | 510135 | Fresno | 3/29/1995 | 27489 |
| 130 | 491827 | Newport Beach | 3/29/1995 | 27018 |
| 131 | 489424 | Alameda | 3/29/1995 | 27318 |
| 132 | 492083 | Alameda | 3/29/1995 | 27320 |
| 133 | 510620 | Santa Ana | 3/29/1995 | 27023 |
| 134 | 509589 | Santa Clara | 3/29/1995 | 27101 |
| 135 | 510111 | San Jose | 3/29/1995 | 27102 |
| 136 | 510310 | San Jose | 3/29/1995 | 27594 |
| 137 | 496055 | Hayward | 6/28/1995 | 28242 |
| 138 | 505867 | Fresno | 6/28/1995 | 27867 |
| 139 | 505867 | Manteca | 6/28/1995 | 27868 |
| 140 | 505867 | Sacramento County | 6/28/1995 | 27866 |
| 141 | 505867 | Ventura | 6/28/1995 | 27869 |
| 142 | 495103 | Hayward | 6/28/1995 | 28246 |
| 143 | 496095 | Los Angeles | 6/28/1995 | 28055 |
| 144 | 496095 | Santa Clara | 6/28/1995 | 28054 |
| 145 | 495744 | Concord | 6/28/1995 | 27832 |
| 146 | 505128 | Los Angeles | 6/28/1995 | 28143 |
| 147 | 510087 | Irvine | 6/28/1995 | 28279 |
| 148 | 504635 | San Bernardino | 6/28/1995 | 28217 |
| 149 | 495987 | Hayward | 6/28/1995 | 28171 |
| 150 | 495889 | Emeryville | 6/28/1995 | 28182 |
| 151 | 507086 | Emeryville | 6/28/1995 | 28064 |
| 152 | 507082 | Riverside | 6/28/1995 | 27995 |
| 153 | 494355 | Orange | 6/28/1995 | 27679 |
| 154 | 506989 | San Diego | 6/28/1995 | 27836 |
| 155 | 508887 | Los Angeles | 6/28/1995 | 28238 |
| 156 | 504788 | Sacramento County | 9/27/1995 | 28528 |
| 157 | 492324 | Irvine | 9/27/1995 | 28377 |
| 158 | 495754 | Santa Clara | 9/27/1995 | 28680 |
| 159 | 491870 | San Ramon | 9/27/1995 | 28869 |

| # OF PETITIONS | CASES ID | PETITIONER | DOK | MUNISERVICES # |
|----------------|----------|-------------------|------------|----------------|
| 160 | 506601 | San Diego | 9/27/1995 | 28801 |
| 161 | 505056 | Tustin | 9/27/1995 | 28613 |
| 162 | 495077 | San Jose | 9/27/1995 | 28650 |
| 163 | 493288 | Santa Clara | 9/27/1995 | 28574 |
| 164 | 510082 | Irvine | 9/27/1995 | 28550 |
| 165 | 510082 | Los Angeles | 9/27/1995 | 28548 |
| 166 | 507083 | Milpitas | 11/15/1995 | 28997 |
| 167 | 496963 | San Diego | 11/21/1995 | 40644 |
| 168 | 496963 | Walnut Creek | 11/21/1995 | 40645 |
| 169 | 504804 | La Palma | 11/21/1995 | 40186 |
| 170 | 504791 | Sacramento | 11/21/1995 | 40572 |
| 171 | 504791 | San Diego | 11/21/1995 | 40571 |
| 172 | 509691 | San Ramon | 11/21/1995 | 40431 |
| 173 | 496394 | Irvine | 11/21/1995 | 40518 |
| 174 | 496394 | Los Angeles | 11/21/1995 | 40516 |
| 175 | 496394 | Sacramento | 11/21/1995 | 40517 |
| 176 | 492077 | Irvine | 11/21/1995 | 40439 |
| 177 | 496010 | Petaluma | 11/21/1995 | 40721 |
| 178 | 495112 | Sacramento County | 11/21/1995 | 40634 |
| 179 | 496015 | Los Angeles | 11/21/1995 | 40532 |
| 180 | 495136 | Brea | 11/21/1995 | 40006 |
| 181 | 492071 | Irvine | 11/21/1995 | 40077 |
| 182 | 495127 | Walnut Creek | 11/21/1995 | 40026 |
| 183 | 494319 | Santa Clara | 11/21/1995 | 40486 |
| 184 | 494421 | Brea | 11/21/1995 | 40003 |
| 185 | 494425 | Irvine | 11/21/1995 | 40609 |
| 186 | 494425 | Los Angeles | 11/21/1995 | 40611 |
| 187 | 504766 | Foster City | 11/21/1995 | 40538 |
| 188 | 494446 | Modesto | 11/21/1995 | 40148 |
| 189 | 494466 | Santa Ana | 11/21/1995 | 40324 |
| 190 | 496319 | Irvine | 11/21/1995 | 40442 |
| 191 | 496319 | Santa Clara | 11/21/1995 | 40441 |
| 192 | 505098 | Concord | 11/21/1995 | 40489 |
| 193 | 505868 | Fresno | 11/21/1995 | 40365 |
| 194 | 505868 | Irvine | 11/21/1995 | 40360 |
| 195 | 505868 | Los Angeles | 11/21/1995 | 40364 |
| 196 | 505868 | Manteca | 11/21/1995 | 40366 |
| 197 | 505868 | Manhattan Beach | 11/21/1995 | 40358 |
| 198 | 505868 | Santa Clara | 11/21/1995 | 40362 |
| 199 | 505868 | Sacramento County | 11/21/1995 | 40363 |
| 200 | 505868 | San Diego | 11/21/1995 | 40361 |
| 201 | 505868 | Ventura | 11/21/1995 | 40359 |
| 202 | 505885 | San Jose | 11/21/1995 | 40056 |
| 203 | 497141 | Culver City | 11/21/1995 | 40417 |
| 204 | 497141 | El Segundo | 11/21/1995 | 40418 |
| 205 | 497141 | Fresno | 11/21/1995 | 40420 |
| 206 | 497141 | Irvine | 11/21/1995 | 40415 |
| 207 | 497141 | Los Angeles | 11/21/1995 | 40422 |
| 208 | 497141 | Modesto | 11/21/1995 | 40412 |
| 209 | 497141 | Santa Clara | 11/21/1995 | 40414 |
| 210 | 497141 | Sacramento County | 11/21/1995 | 40413 |

| # OF PETITIONS | CASES ID | PETITIONER | DOK | MUNISERVICES # |
|----------------|----------|-------------------|------------|----------------|
| 211 | 497141 | San Diego | 11/21/1995 | 40416 |
| 212 | 492045 | Irvine | 11/21/1995 | 40322 |
| 213 | 494484 | Santa Fe Springs | 11/21/1995 | 40553 |
| 214 | 509877 | San Mateo | 11/21/1995 | 40701 |
| 215 | 505905 | San Mateo | 11/21/1995 | 40051 |
| 216 | 504777 | Tustin | 11/21/1995 | 40080 |
| 217 | 510607 | Los Angeles | 11/21/1995 | 40457 |
| 218 | 510607 | San Diego | 11/21/1995 | 40456 |
| 219 | 506315 | Cypress | 11/21/1995 | 40709 |
| 220 | 506315 | San Diego | 11/21/1995 | 40710 |
| 221 | 506315 | Sacramento | 11/21/1995 | 40711 |
| 222 | 496096 | Los Angeles | 11/21/1995 | 40303 |
| 223 | 496096 | Santa Clara | 11/21/1995 | 40304 |
| 224 | 496088 | San Jose | 11/21/1995 | 40161 |
| 225 | 509594 | San Mateo | 11/21/1995 | 40060 |
| 226 | 509594 | Los Angeles | 11/21/1995 | 40061 |
| 227 | 492385 | Irvine | 11/21/1995 | 40481 |
| 228 | 495745 | Concord | 11/21/1995 | 40266 |
| 229 | 492023 | Irvine | 11/21/1995 | 40385 |
| 230 | 492020 | Irvine | 11/21/1995 | 40027 |
| 231 | 492939 | Tustin | 11/21/1995 | 40237 |
| 232 | 506633 | Alameda | 11/21/1995 | 40223 |
| 233 | 506633 | San Diego | 11/21/1995 | 40242 |
| 234 | 505052 | El Segundo | 11/21/1995 | 40664 |
| 235 | 505052 | Redwood City | 11/21/1995 | 40663 |
| 236 | 510136 | Fresno | 11/21/1995 | 40425 |
| 237 | 510136 | Irvine | 11/21/1995 | 40370 |
| 238 | 510136 | San Diego | 11/21/1995 | 40426 |
| 239 | 510136 | Santa Fe Springs | 11/21/1995 | 40369 |
| 240 | 505196 | Los Angeles | 11/21/1995 | 40389 |
| 241 | 510088 | Foster City | 11/21/1995 | 40063 |
| 242 | 510088 | Irvine | 11/21/1995 | 40074 |
| 243 | 510300 | Irvine | 11/21/1995 | 40294 |
| 244 | 510300 | San Jose | 11/21/1995 | 40295 |
| 245 | 510308 | Irvine | 11/21/1995 | 40198 |
| 246 | 510308 | San Jose | 11/21/1995 | 40296 |
| 247 | 504633 | San Bernardino | 11/21/1995 | 40333 |
| 248 | 495189 | Irvine | 11/21/1995 | 40458 |
| 249 | 495189 | Los Angeles | 11/21/1995 | 40459 |
| 250 | 493872 | Santa Clara | 11/21/1995 | 40238 |
| 251 | 493869 | Cypress | 11/21/1995 | 40277 |
| 252 | 495979 | Redwood City | 11/21/1995 | 40379 |
| 253 | 495979 | Sacramento County | 11/21/1995 | 40380 |
| 254 | 495979 | San Diego | 11/21/1995 | 40381 |
| 255 | 493850 | Torrance | 11/21/1995 | 40272 |
| 256 | 495895 | Emeryville | 11/21/1995 | 40092 |
| 257 | 495895 | Los Angeles | 11/21/1995 | 40236 |
| 258 | 495941 | El Segundo | 11/21/1995 | 40478 |
| 259 | 495941 | Irvine | 11/21/1995 | 40475 |
| 260 | 495941 | San Diego | 11/21/1995 | 40477 |
| 261 | 495941 | San Jose | 11/21/1995 | 40476 |
| 262 | 507087 | Emeryville | 11/21/1995 | 40357 |
| 263 | 494420 | La Palma | 11/21/1995 | 40079 |

| # OF PETITIONS | CASES ID | PETITIONER | DOK | MUNISERVICES # |
|----------------|----------|-------------------|------------|----------------|
| 264 | 507084 | Ontario | 11/21/1995 | 40555 |
| 265 | 507084 | Riverside | 11/21/1995 | 40556 |
| 266 | 507066 | Irvine | 11/21/1995 | 40398 |
| 267 | 507066 | Los Angeles | 11/21/1995 | 40400 |
| 268 | 507066 | San Ramon | 11/21/1995 | 40399 |
| 269 | 506990 | Los Angeles | 11/21/1995 | 40138 |
| 270 | 506990 | San Diego | 11/21/1995 | 40145 |
| 271 | 509678 | Alameda | 11/21/1995 | 40305 |
| 272 | 508935 | Fresno | 11/21/1995 | 40511 |
| 273 | 508935 | Los Angeles | 11/21/1995 | 40512 |
| 274 | 508935 | Sacramento County | 11/21/1995 | 40515 |
| 275 | 508935 | San Diego | 11/21/1995 | 40510 |
| 276 | 508935 | Ventura | 11/21/1995 | 40513 |
| 277 | 492085 | Santa Fe Springs | 11/21/1995 | 40287 |
| 278 | 510614 | Irvine | 11/21/1995 | 40452 |
| 279 | 494385 | Belmont | 11/21/1995 | 40485 |
| 280 | 493298 | San Jose | 11/21/1995 | 40113 |
| 281 | 505407 | Fullerton | 11/21/1995 | 40259 |
| 282 | 509590 | Santa Clara | 11/21/1995 | 40239 |
| 283 | 509593 | Irvine | 11/21/1995 | 40525 |
| 284 | 509593 | Santa Clara | 11/21/1995 | 40587 |
| 285 | 509846 | San Mateo | 11/21/1995 | 40104 |
| 286 | 509834 | Santa Ana | 11/21/1995 | 40014 |
| 287 | 510113 | Anaheim | 11/21/1995 | 40545 |
| 288 | 510113 | Concord | 11/21/1995 | 40543 |
| 289 | 510113 | San Jose | 11/21/1995 | 40544 |
| 290 | 510083 | Sacramento | 11/21/1995 | 40463 |
| 291 | 510083 | San Jose | 11/21/1995 | 40464 |
| 292 | 510057 | Fresno | 11/21/1995 | 40617 |
| 293 | 510057 | Los Angeles | 11/21/1995 | 40618 |
| 294 | 510057 | Riverside | 11/21/1995 | 40621 |
| 295 | 510057 | Santa Ana | 11/21/1995 | 40616 |
| 296 | 510057 | Sacramento County | 11/21/1995 | 40622 |
| 297 | 510057 | San Diego | 11/21/1995 | 40620 |
| 298 | 510057 | San Jose | 11/21/1995 | 40623 |
| 299 | 510749 | Irvine | 11/21/1995 | 40557 |
| 300 | 510749 | Santa Clara | 11/21/1995 | 40558 |
| 301 | 506382 | Newport Beach | 11/21/1995 | 40047 |
| 302 | 506382 | Redwood City | 11/21/1995 | 40048 |
| 303 | 506472 | Redwood City | 11/21/1995 | 40257 |
| 304 | 497237 | Hayward | 12/21/1995 | 29153 |
| 305 | 504807 | San Ramon | 12/21/1995 | 29321 |
| 306 | 497532 | Torrance | 12/21/1995 | 29062 |
| 307 | 495290 | Oceanside | 12/21/1995 | 29365 |
| 308 | 496058 | Hayward | 12/21/1995 | 29227 |
| 309 | 496058 | Irvine | 12/21/1995 | 29228 |
| 310 | 496058 | San Diego | 12/21/1995 | 29229 |
| 311 | 496058 | San Jose | 12/21/1995 | 29226 |
| 312 | 506397 | Sacramento | 12/21/1995 | 29297 |
| 313 | 506397 | San Diego | 12/21/1995 | 29296 |
| 314 | 506397 | San Jose | 12/21/1995 | 29295 |
| 315 | 506101 | Foster City | 12/21/1995 | 29352 |
| 316 | 506101 | San Diego | 12/21/1995 | 29353 |

| # OF PETITIONS | CASES ID | PETITIONER | DOK | MUNISERVICES # |
|----------------|----------|-------------------|------------|----------------|
| 317 | 506093 | Irvine | 12/21/1995 | 29344 |
| 318 | 506093 | Santa Clara | 12/21/1995 | 29343 |
| 319 | 506602 | Santa Clara | 12/21/1995 | 29264 |
| 320 | 506602 | Sacramento County | 12/21/1995 | 29265 |
| 321 | 506602 | San Diego | 12/21/1995 | 29263 |
| 322 | 493289 | Pomona | 12/21/1995 | 29275 |
| 323 | 493289 | San Diego | 12/21/1995 | 29276 |
| 324 | 496016 | Irvine | 3/27/1996 | 50481 |
| 325 | 496016 | Los Angeles | 3/27/1996 | 50479 |
| 326 | 496016 | Los Angeles | 3/27/1996 | 50483 |
| 327 | 496016 | Santa Clara | 3/27/1996 | 50478 |
| 328 | 496016 | Carlsbad | 3/27/1996 | 50482 |
| 329 | 496016 | San Mateo | 3/27/1996 | 50477 |
| 330 | 504714 | Modesto | 3/27/1996 | 50298 |
| 331 | 492010 | Irvine | 3/27/1996 | 50301 |
| 332 | 492116 | Irvine | 6/27/1996 | 50899 |
| 333 | 495982 | Ontario | 6/27/1996 | 50858 |
| 334 | 507088 | Brea | 6/27/1996 | 50932 |
| 335 | 510078 | Campbell | 6/27/1996 | 50968 |
| 336 | 510078 | Irvine | 6/27/1996 | 50935 |
| 337 | 510078 | Los Angeles | 6/27/1996 | 50970 |
| 338 | 506641 | Ontario | 6/27/1996 | 50972 |
| 339 | 496398 | El Segundo | 9/27/1996 | 51110 |
| 340 | 492078 | Irvine | 9/27/1996 | 51381 |
| 341 | 505099 | Ontario | 9/27/1996 | 51233 |
| 342 | 492088 | San Ramon | 9/27/1996 | 51358 |
| 343 | 491830 | Irvine | 9/27/1996 | 51341 |
| 344 | 506993 | El Segundo | 9/27/1996 | 51321 |
| 345 | 510084 | San Diego | 9/27/1996 | 28550 |
| 346 | 495292 | West Sacramento | 12/23/1996 | 52434 |
| 347 | 508904 | Beverly Hills | 12/23/1996 | 51967 |
| 348 | 493232 | Carlsbad | 12/23/1996 | 51803 |
| 349 | 493232 | Sacramento County | 12/23/1996 | 51801 |
| 350 | 493232 | San Jose | 12/23/1996 | 51802 |
| 351 | 495293 | Fresno | 3/27/1997 | 52658 |
| 352 | 491961 | Irvine | 3/27/1997 | 52589 |
| 353 | 495183 | Walnut Creek | 3/27/1997 | 52874 |
| 354 | 508905 | San Bruno | 3/27/1997 | 52580 |
| 355 | 505100 | San Leandro | 6/26/1997 | 53287 |
| 356 | 491102 | Newport Beach | 6/26/1997 | 53164 |
| 357 | 510089 | San Jose | 6/26/1997 | 53188 |
| 358 | 510089 | Torrance | 6/26/1997 | 53113 |
| 359 | 506994 | Orange | 6/26/1997 | 53762 |
| 360 | 506994 | Roseville | 6/26/1997 | 53758 |
| 361 | 506994 | Santa Barbara | 6/26/1997 | 53759 |
| 362 | 492386 | San Jose | 12/19/1997 | 54649 |
| 363 | 506645 | Ontario | 12/19/1997 | 54357 |
| 364 | 510750 | San Diego | 12/19/1997 | 54506 |
| 365 | 510750 | San Jose | 12/19/1997 | 54466 |
| 366 | 506310 | Hayward | 3/30/1998 | 55222 |
| 367 | 493588 | Newport Beach | 3/30/1998 | 54923 |
| 368 | 493588 | Santa Clara | 3/30/1998 | 55440 |
| 369 | 510167 | Irvine | 3/30/1998 | 55348 |

| # OF PETITIONS | CASES ID | PETITIONER | DOK | MUNISERVICES # |
|----------------|----------|---------------|------------|----------------|
| 370 | 510167 | Tustin | 3/30/1998 | 55347 |
| 371 | 510167 | Walnut Creek | 3/30/1998 | 55349 |
| 372 | 496097 | San Jose | 6/26/1998 | 55786 |
| 373 | 509327 | Irvine | 6/26/1998 | 55789 |
| 374 | 509327 | San Diego | 6/26/1998 | 55791 |
| 375 | 509327 | San Jose | 6/26/1998 | 55790 |
| 376 | 510616 | Berkeley | 6/26/1998 | 55820 |
| 377 | 491955 | Newport Beach | 6/26/1998 | 55951 |
| 378 | 506995 | San Jose | 8/26/1998 | 56629 |
| 379 | 506401 | Irvine | 9/25/1998 | 56675 |
| 380 | 496098 | Irvine | 9/25/1998 | 56485 |
| 381 | 496098 | Los Angeles | 9/25/1998 | 56560 |
| 382 | 496098 | San Diego | 9/25/1998 | 56486 |
| 383 | 491105 | Newport Beach | 9/25/1998 | 56171 |
| 384 | 505261 | Campbell | 9/25/1998 | 56530 |
| 385 | 507085 | Calabasas | 9/25/1998 | 56865 |
| 386 | 506998 | Campbell | 9/25/1998 | 56679 |
| 387 | 506998 | El Segundo | 9/25/1998 | 56680 |
| 388 | 506996 | San Bruno | 9/25/1998 | 56762 |
| 389 | 491112 | San Ramon | 12/24/1998 | 57233 |
| 390 | 494443 | Tustin | 12/24/1998 | 57091 |
| 391 | 506595 | Redwood City | 12/24/1998 | 57479 |
| 392 | 491119 | San Ramon | 12/24/1998 | 57517 |
| 393 | 507060 | Santa Ana | 12/24/1998 | 57318 |
| 394 | 496061 | Milpitas | 3/25/1999 | 57983 |
| 395 | 507072 | San Diego | 3/25/1999 | 57703 |
| 396 | 507072 | Saratoga | 3/25/1999 | 57702 |
| 397 | 509539 | Roseville | 3/25/1999 | 57550 |
| 398 | 509539 | San Diego | 3/25/1999 | 57639 |
| 399 | 509539 | San Jose | 3/25/1999 | 57551 |
| 400 | 510754 | Newport Beach | 6/24/1999 | 58487 |
| 401 | 510754 | San Mateo | 6/24/1999 | 58488 |
| 402 | 510630 | Los Angeles | 9/8/1999 | 58679 |
| 403 | 496099 | Carlsbad | 12/21/1999 | 59107 |
| 404 | 510775 | Los Angeles | 12/21/1999 | 59029 |
| 405 | 510751 | Irvine | 12/21/1999 | 59357 |
| 406 | 496975 | Carlsbad | 3/28/2000 | 59500 |
| 407 | 504802 | Escondido | 9/29/2000 | 60593 |
| 408 | 493287 | Los Angeles | 9/29/2000 | 60411 |
| 409 | 493287 | Ventura | 9/29/2000 | 60412 |
| 410 | 509328 | Los Angeles | 9/29/2000 | 60590 |
| 411 | 496021 | Irvine | 6/27/2001 | 61934 |
| 412 | 496021 | Los Angeles | 6/27/2001 | 61949 |
| 413 | 496021 | San Diego | 6/27/2001 | 61933 |
| 414 | 506985 | Santa Ana | 6/27/2001 | 61650 |
| 415 | 506598 | Irvine | 3/27/2002 | 63258 |