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JOHN CHIANG  
State Controller

RAMON J. HIRSIG  
Executive Director

November 14, 2008

**Public Record Statement**

Pursuant to authority provided in the California Revenue and Taxation Code Section 7093.6, an Offer in Compromise has been entered into the following matter:

**I. Taxpayer's Name**

Ronald E. Young

**II. Amount of Unpaid Tax, Penalties and Interest**

\$41,929.87

**III. Amount Offered on Behalf of the Taxpayer**

\$2,500.00

**IV. Why the Compromise is in the Best Interest of the State of California**

The amount of the accepted offer, \$2,500.00, represents the most the state can expect to collect from the taxpayer's assets or income within a reasonable period of time. The taxpayer does not have reasonable prospects of acquiring increased income or assets that would enable the taxpayer to satisfy a greater amount of liability than the compromised amount within a reasonable amount of time.



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Executive Director

December 1, 2008

**Public Record Statement**

Pursuant to authority provided in the California Revenue and Taxation Code Section 7093.6, an Offer in Compromise has been entered into the following matter:

**I. Taxpayer's Name**

John Earl Roberts

**II. Amount of Unpaid Tax, Penalties and Interest**

\$15,816.46

**III. Amount Offered on Behalf of the Taxpayer**

\$7,500

**IV. Why the Compromise is in the Best Interest of the State of California**

The amount of the accepted offer, \$7,500, represents the most the state can expect to collect from the taxpayer's assets or income within a reasonable period of time. The taxpayer does not have reasonable



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December 1, 2008

**Public Record Statement**

Pursuant to authority provided in the California Revenue and Taxation Code Section 7093.6, an Offer in Compromise has been entered into the following matter:

**I. Taxpayer's Name**

Square Blue Art, Inc.

**II. Amount of Unpaid Tax, Penalties and Interest**

\$5,264.59

**III. Amount Offered on Behalf of the Taxpayer**

\$2,700

**IV. Why the Compromise is in the Best Interest of the State of California**

The amount of the accepted offer, \$2,700, represents the most the state can expect to collect from the taxpayer's assets or income within a reasonable period of time. The taxpayer does not have reasonable prospects of acquiring increased income or assets that would enable the taxpayer to satisfy a greater amount of liability than the compromised amount within a reasonable amount of time.



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December 1, 2008

**Public Record Statement**

Pursuant to authority provided in the California Revenue and Taxation Code Section 7093.6, an Offer in Compromise has been entered into the following matter:

**I. Taxpayer's Name**

Alfred Shoshani

**II. Amount of Unpaid Tax, Penalties and Interest**

\$47,535.41

**III. Amount Offered on Behalf of the Taxpayer**

\$6,000

**IV. Why the Compromise is in the Best Interest of the State of California**

The amount of the accepted offer, \$6,000, represents the most the state can expect to collect from the taxpayer's assets or income within a reasonable period of time. The taxpayer does not have reasonable prospects of acquiring increased income or assets that would enable the taxpayer to satisfy a greater amount of liability than the compromised amount within a reasonable amount of time.



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December 1, 2008

**Public Record Statement**

Pursuant to authority provided in the California Revenue and Taxation Code Section 7093.6, an Offer in Compromise has been entered into the following matter:

**I. Taxpayer's Name**

Gerardo Perez Romo

**II. Amount of Unpaid Tax, Penalties and Interest**

\$2,006.87

**III. Amount Offered on Behalf of the Taxpayer**

\$300

**IV. Why the Compromise is in the Best Interest of the State of California**

The amount of the accepted offer, \$300, represents the most the state can expect to collect from the taxpayer's assets or income within a reasonable period of time. The taxpayer does not have reasonable prospects of acquiring increased income or assets that would enable the taxpayer to satisfy a greater amount of liability than the compromised amount within a reasonable amount of time.



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Executive Director

December 4, 2008

**Public Record Statement**

Pursuant to authority provided in the California Revenue and Taxation Code Section 7093.6, an offer in compromise has been entered into the following matter:

**I. Taxpayer's Name**

Mr. Armando Salgado

**II. Amount of Unpaid Tax, Penalties and Interest**

\$13,434.45

**III. Amount Offered on Behalf of the Taxpayer**

\$6,100.00

**IV. Why the Compromise is in the Best Interest of the State of California**

The amount of the accepted offer, \$6,100.00, represents the most the state can expect to collect from the taxpayer's assets or income within a reasonable period of time. The taxpayer does not have reasonable prospects of acquiring increased income or assets that would enable the taxpayer to satisfy a greater amount of liability than the compromised amount within a reasonable amount of time.



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Executive Director

December 19, 2008

## Public Record Statement

Pursuant to authority provided in the California Revenue and Taxation Code Section 7093.6, an offer in compromise has been entered into the following matter:

I. **Taxpayer's Name**

Herman Mendel

II. **Amount of Unpaid Tax, Penalties and Interest**

\$243,016.35

III. **Amount Offered on Behalf of the Taxpayer**

\$25,000

IV. **Why the Compromise is in the Best Interest of the State of California**

The amount of the accepted offer, \$25,000, represents the most the state can expect to collect from the taxpayer's assets or income within a reasonable period of time. The taxpayer does not have reasonable prospects of acquiring increased income or assets that would enable the taxpayer to satisfy a greater amount of liability than the compromised amount within a reasonable amount of time.



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December 19, 2008

**Public Record Statement**

Pursuant to authority provided in the California Revenue and Taxation Code Section 7093.6, an offer in compromise has been entered into the following matter:

**I. Taxpayer's Name**

Hamid Shahraki

**II. Amount of Unpaid Tax, Penalties and Interest**

\$51,248.73

**III. Amount Offered on Behalf of the Taxpayer**

\$20,000

**IV. Why the Compromise is in the Best Interest of the State of California**

The amount of the accepted offer, \$20,000, represents the most the state can expect to collect from the taxpayer's assets or income within a reasonable period of time. The taxpayer does not have reasonable prospects of acquiring increased income or assets that would enable the taxpayer to satisfy a greater amount of liability than the compromised amount within a reasonable amount of time.



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Executive Director

December 23, 2008

### Public Record Statement

Pursuant to authority provided in the California Revenue and Taxation Code Section 7093.6, an offer in compromise has been entered into the following matter:

**I. Taxpayer's Name**

Mr. Lazaro Morales and Mrs. Maria Morales

**II. Amount of Unpaid Tax, Penalties and Interest**

\$22,569.75

**III. Amount Offered on Behalf of the Taxpayer**

\$5,715.66

**IV. Why the Compromise is in the Best Interest of the State of California**

The amount of the accepted offer, \$5,715.66, represents the most the state can expect to collect from the taxpayer's assets or income within a reasonable period of time. The taxpayers do not have reasonable prospects of acquiring increased income or assets that would enable the taxpayers to satisfy a greater amount of liability than the compromised amount within a reasonable amount of time.



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State Controller

RAMON J. HIRSIG  
Executive Director

December 24, 2008

**Public Record Statement**

Pursuant to authority provided in the California Revenue and Taxation Code Section 7093.6, an offer in compromise has been entered into the following matter:

**I. Taxpayer's Name**

Diane Lynn Haas

**II. Amount of Unpaid Tax, Penalties and Interest**

\$4,287.26

**III. Amount Offered on Behalf of the Taxpayer**

\$1,500

**IV. Why the Compromise is in the Best Interest of the State of California**

The amount of the accepted offer, \$1,500, represents the most the state can expect to collect from the taxpayer's assets or income within a reasonable period of time. The taxpayer does not have reasonable prospects of acquiring increased income or assets that would enable the taxpayer to satisfy a greater amount of liability than the compromised amount within a reasonable amount of time.



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RAMON J. HIRSIG  
Executive Director

December 24, 2008

**Public Record Statement**

Pursuant to authority provided in the California Revenue and Taxation Code Section 7093.6, an offer in compromise has been entered into the following matter:

**I. Taxpayer's Name**

Mr. Harry E. Clark & Mrs. JoAnn Clark

**II. Amount of Unpaid Tax, Penalties and Interest**

\$3,134.89

**III. Amount Offered on Behalf of the Taxpayer**

\$304.67

**IV. Why the Compromise is in the Best Interest of the State of California**

The amount of the accepted offer, \$304.67, represents the most the state can expect to collect from the taxpayer's assets or income within a reasonable period of time. The taxpayer does not have reasonable prospects of acquiring increased income or assets that would enable the taxpayer to satisfy a greater amount of liability than the compromised amount within a reasonable amount of time.



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JOHN CHIANG  
State Controller

RAMON J. HIRSIG  
Executive Director

December 29, 2008

**Public Record Statement**

Pursuant to authority provided in the California Revenue and Taxation Code Section 7093.6, an Offer in Compromise has been entered into the following matter:

**I. Taxpayer's Name**

Scot Kenney

**II. Amount of Unpaid Tax, Penalties and Interest**

\$18,673.54

**III. Amount Offered on Behalf of the Taxpayer**

\$4,000

**IV. Why the Compromise is in the Best Interest of the State of California**

The amount of the accepted offer, \$4,000, represents the most the state can expect to collect from the taxpayer's assets or income within a reasonable period of time. The taxpayer does not have reasonable prospects of acquiring increased income or assets that would enable the taxpayer to satisfy a greater amount of liability than the compromised amount within a reasonable amount of time.



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Fourth District, Los Angeles

JOHN CHIANG  
State Controller

RAMON J. HIRSIG  
Executive Director

January 23, 2009

**Public Record Statement**

Pursuant to authority provided in the California Revenue and Taxation Code Section 7093.6, an offer in compromise has been entered into the following matter:

**I. Taxpayer's Name**

Alfun, Micale, & Associates, Inc.

**II. Amount of Unpaid Tax, Penalties and Interest**

\$95,121.48

**III. Amount Offered on Behalf of the Taxpayer**

\$45,000.00

**IV. Why the Compromise is in the Best Interest of the State of California**

The amount of the accepted offer, \$45,000.00, represents the most the state can expect to collect from the taxpayer's assets or income within a reasonable period of time. The taxpayer does not have reasonable prospects of acquiring increased income or assets that would enable the taxpayer to satisfy a greater amount of liability than the compromised amount within a reasonable amount of time.