

**NOTICE OF MEETING
OF THE
ARIZONA STATE BOARD OF TAX APPEALS**

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the State Board of Tax Appeals and to the general public that the Board will hold a meeting and hearings, open to the public, on November 9, 2017, beginning at 10:30 a.m., at 100 N. 15th Avenue, Suite 140, Phoenix, Arizona.

The agenda for the meeting is as follows:

- I. Call to order. (Chairperson Derrick R.E. Doba)
- II. Approval of Minutes of the meeting of June 8, 2017.
- III. Consideration of the following matters:

APPROVAL OF DECISION:

(Decision drafts prepared by Alisha L. Woodring)

1. Larry Morris – 2065-16-U/L -Denied
2. Richard Phillips– 2060-16-I – Denied

FOR DECISION:

3. Ray Mendenhall – 2062-16-U/L
Appellant requested an “indefinite postponement” of the hearing. Appellee requested that the hearing be cancelled and the appeal decided on the record. Appellant failed to show good cause for a second postponement; therefore the hearing was cancelled and the Board will decide this case on the record pursuant to A.A.C. R16-3-107 (D.) To be considered for decision.

The appeal involves all matters regarding Appellant’s purchase of out-of-state unstamped tobacco products for the period 2007 and 2008.

4. Frank M. Quinn, FMQ Development – 2049-15-U
Oral hearing was held on June 8, 2017 at 9:00 a.m. The Board requested additional post-hearing information from Appellee. To be considered for decision.

The appeal involves whether Appellant is liable for use tax on the purchase of items from another country for tax years 2009/2010.

5. Michael and Gloria Stotler – 2061-15-I
Oral hearing to be held on this date at 11:00 a.m. To be considered for decision.

The appeal involves the disallowance of Schedule C losses for the tax year 2009.

6. Blackboard, Inc. – 2057-15-U
Oral hearing to be held on this date at 12 noon. To be considered for decision.

The appeal involves the assessment of transaction privilege and use tax plus interest against Appellant for the period of August 1, 2008 through July 31, 2012.

INFORMATIONAL PURPOSE:

- Ron Newcomb – Docket No. 2071-17-U
Appeal was dismissed as parties have settled this matter.
- Darrel and Catherine Dunaway – Docket No. 2073-17-I
Appeal was dismissed for lack of subject matter jurisdiction.
- Roc Solid Development, LLC – Docket No. 2074-17-S
Appeal was dismissed for lack of subject matter jurisdiction.
- Thomas R. Woods – Docket No. 2075-17-I
Appeal was dismissed for lack of subject matter jurisdiction.

OTHER BUSINESS:

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VI. Adjournment.

DATED this 9th day of November, 2017.


Alisha L. Woodring, Chief Clerk

ALW:dvm