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The screenshot shows the LexisNexis search interface. The search term is '4 Cal 4th 715'. The results page displays the citation '4 Cal. 4th 715, \*, 842 P.2d 121, \*\*, 14 Cal. Rptr. 2d 822, \*\*\*, 1992 Cal. LEXIS 6136'. Below the citation, there is a section for 'Related Content' which includes a list of similar cases and the case name 'TITLE INSURANCE COMPANY OF MINNESOTA, Plaintiff and Respondent, v. STATE BOARD OF EQUALIZATION, Defendant and Appellant. [And six other cases.] \*'. The interface also shows navigation options like 'View Full', 'Edit Search', and 'Save As Alert'.

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This screenshot shows the LexisNexis search results for '4 Cal 4th 715', focusing on the case summary. The interface includes the search bar, navigation options, and a 'Related Content' sidebar. The main content area displays the following information:

- PRIOR HISTORY:** Superior Court of the City and County of San Francisco, No. 837639, Frank W. Shaw, Judge.
- DISPOSITION:** The judgment of the Court of Appeal is reversed.
- CASE SUMMARY:**
  - PROCEDURAL POSTURE:** Plaintiff title insurers appealed the judgment of the Court of Appeal (California), which found in favor of defendant state board of equalization in a cause of action brought by plaintiffs to obtain refunds of taxes levied against them on claims and premiums paid by underwritten title companies.
  - OVERVIEW:** Plaintiff title insurers issued title policies through underwritten title companies and paid taxes upon that portion of each title insurance premium received, but did not report or pay taxes on the portion of the premium that was retained or on the value of insurance claims paid by the underwritten title companies. The state decided that payments made by an underwritten title company on claims was income and was, thus, taxable. Defendant state board of equalization issued tax assessments on that basis, which plaintiffs contested in administrative proceedings before defendant. Plaintiffs then filed separate actions for refunds of the taxes. The trial court found that neither the amount of the claims paid nor the premiums retained were income and ordered refunds to plaintiffs. Defendant appealed, and the court of appeals reversed finding that plaintiffs were not entitled to refunds. The supreme court reversed and held that plaintiffs could not be taxed on the amount of the claims paid by title companies because when title company fulfilled its obligation to plaintiffs by paying its portion of the claims. Moreover, plaintiffs did not realize any additional gain.
  - OUTCOME:** The judgment of the court of appeals was reversed because plaintiffs title insurers could not be taxed by defendant state board of equalization on the amount of the claims paid by underwritten title companies because when the underwritten title company fulfilled its obligation to plaintiffs by paying its portion of the claims, and plaintiffs did not realize any additional gain.

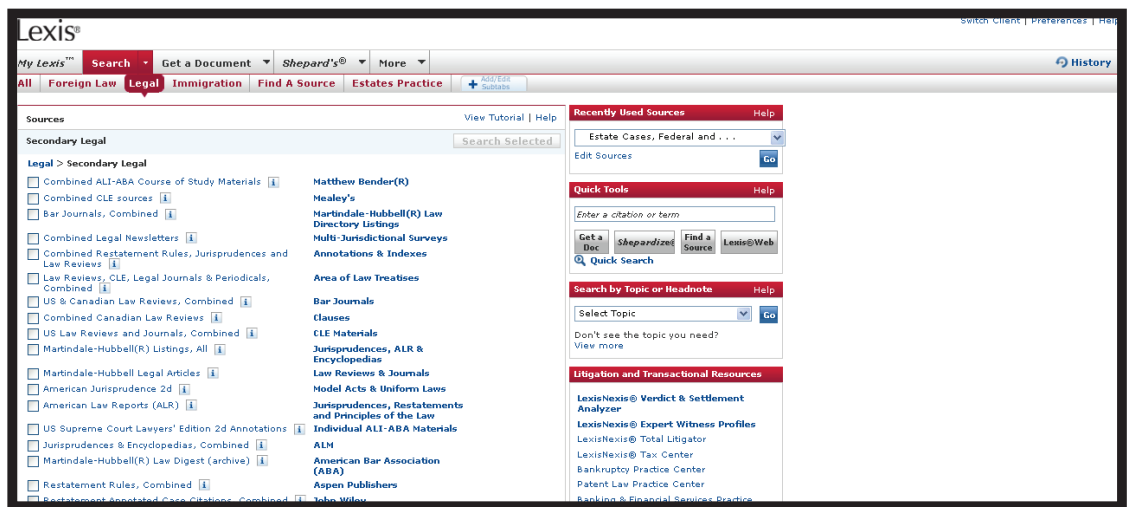
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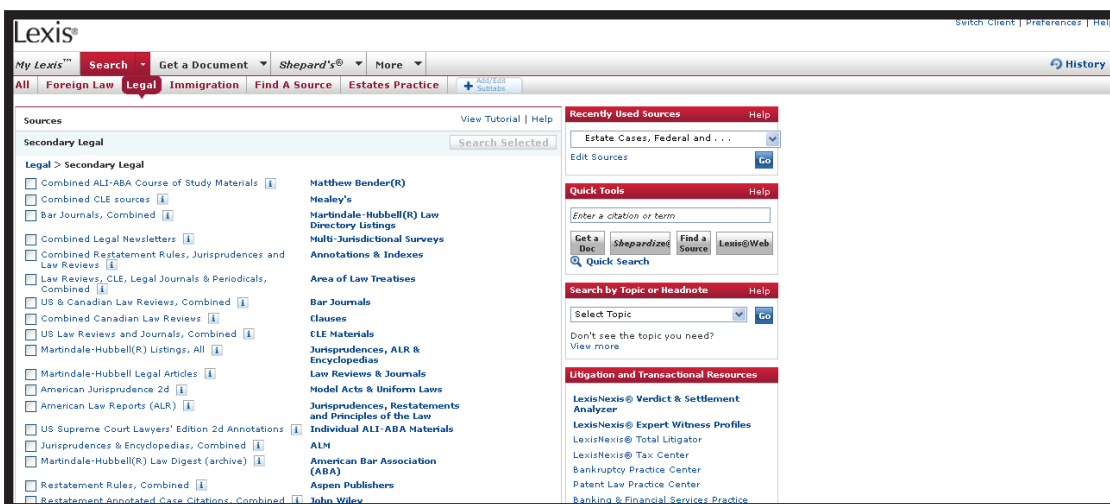
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