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OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

In the Matter of the Appeal of:	) OTA Case No. 19054739
GALLAGHER ENTERPRISES	)
	)
	)
	)
	)

OPINION

Representing the Parties:

For Appellant: Steve Gallagher, President

For Respondent: Ellen L. Swain, Tax Counsel III

For Office of Tax Appeals: Neha Garner, Tax Counsel III

A. LONG, Administrative Law Judge: Pursuant to Revenue and Taxation Code (R&TC) section 19324, Gallagher Enterprises (appellant) appeals an action by Franchise Tax Board (respondent) denying appellant's claim for refund for the 1991 through 2017 tax years.[1]

Appellant waived its right to an oral hearing; therefore, the matter is being decided based on the written record.

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[1] The following amounts are at issue: (1) $4,538.29 for the 1991 tax year; (2) $5,279.17 for the 1992 tax year; (3) $4,893.94 for the 1993 tax year; (4) $4,522.76 for the 1994 tax year; (5) $4,119.00 for the 1995 tax year; (6) $3,729.21 for the 1996 tax year; (7) $3,371.02 for the 1997 tax year; (8) $3,049.08 for the 1998 tax year; (9) $2,787.27 for the 1999 tax year; (10) $2,538.61 for the 2000 tax year; (11) $2,295.86 for the 2001 tax year; (12) $2,112.58 for the 2002 tax year; (13) $1,949.72 for the 2003 tax year; (14) $1,862.08 for the 2004 tax year; (15) $1,780.06 for the 2005 tax year; (16) $2,146.52 for the 2006 tax year; (17) $2,146.52 for the 2007 tax year; (18) $1,427.40 for the 2008 tax year; (19) $1,347.40 for the 2009 tax year; (20) $1,289.23 for the 2010 tax year; (21) $1,574.73 for the 2011 tax year; (22) $1,525.75 for the 2012 tax year; (23) $1,477.98 for the 2013 tax year; (24) $1,444.87 for the 2014 tax year; (25) $1,388.43 for the 2015 tax year; (26) $1,057.74 for the 2016 tax year; and (27) $903.68 for the 2017 tax year.

Respondent noted that the length of time between the tax years at issue and the filing of this appeal is due to appellant's failure to file required tax returns and the suspension of appellant's corporate powers, rights, and privileges in 1983. Respondent stated that because of appellant's corporate status, appellant could not file a valid claim for refund until after it had revived the corporation on October 3, 2018.

Respondent noted that while appellant's opening brief and respondent's claim for refund denial lists the claim for refund amount as $30,000, respondent concedes that the entire amount paid for liabilities of tax years 1991 through 2017 is the subject of the appeal.

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ISSUES[2]

1. Whether appellant filed the claim for a refund for the 2007 tax year within the statute of limitations and, if so, whether appellant has shown that the lien fee and the collection cost recovery fee for the 2007 tax year should be abated.
2. Whether appellant has established reasonable cause for failing to timely reply to the Demand for Tax Return (Demand) for the 2006, 2007, and 2011 through 2015 tax years.
3. Whether appellant has shown that the filing enforcement fees for the 2006, 2007, and 2011 through 2015 tax years should be abated.
4. Whether appellant has established reasonable cause for the late payment of tax for the 2017 tax year.
5. Whether appellant has established that the underpayment of estimated tax penalties (estimated tax penalties) for the 1991 through 2017 tax years should be abated.
6. Whether the Office of Tax Appeals (OTA) has jurisdiction to review the post-amnesty penalties and if so, whether the post-amnesty penalties for the 1991 through 2002 tax years should be abated.

FACTUAL FINDINGS

1. Appellant, a domestic stock corporation, is a C corporation established with the California Secretary of State (SOS) on June 8, 1972. Respondent suspended appellant's corporate powers, rights, and privileges pursuant to R&TC section 23301.5 on May 2, 1983, due to a failure to file tax returns. S. Gallagher, grandson of founder H. Gallagher and current chief executive officer (CEO) of Gallagher Enterprises, describes the corporation as a family business founded by his grandparents in 1972 that lapsed after their deaths in 1986 and 1990.
2. The corporate status was revived on October 3, 2018, after appellant paid the outstanding tax liabilities, filed late returns for the 1991 through 2017 tax years, and filed an application for a certificate of revivor dated January 30, 2018.

[2] On reply, appellant conceded to the minimum franchise tax for the 1991 through 2017 tax years and the late filing penalties for the 1991 through 2016 tax years. Therefore, we will not address these issues. Additionally, because appellant has not asserted any arguments for abating interest, interest will not be addressed separately here, and will only be abated if the underlying liabilities upon which interest accrued are abated.

2006 Tax Year

3. On January 30, 2009, respondent sent appellant a Demand, stating that it received information from El Dorado Savings Bank indicating that appellant may have received income in 2006 and may have had a filing requirement. Respondent sent the 2006 Demand to a Placerville, California address, which was also listed on the 1099-INT issued by El Dorado Savings Bank, requesting that appellant reply by March 4, 2009. Appellant responded by requesting additional time to file the 2006 return, and on March 11, 2009, respondent sent a letter to the Placerville address granting appellant's request and extending the due date to April 3, 2009. When appellant did not respond, respondent issued a Notice of Proposed Assessment (NPA), proposing an additional tax of $800, a late filing penalty of $200, a demand penalty of $200, a filing enforcement fee of $188, a nonqualified, suspended or forfeited (NQSF) penalty of $2,000, and interest.

2007 Tax Year

4. On June 12, 2009, respondent issued a 2007 Demand to the Placerville address requesting that appellant reply by July 15, 2009. Appellant requested additional time and respondent granted it on August 4, 2009. When appellant did not respond, respondent issued an NPA, proposing an additional tax of $800, a late filing penalty of $200, a demand penalty of $200, a filing enforcement fee of $188, an NQSF penalty of $2,000, and interest.
5. As relevant to this appeal, respondent states that a notice of balance due for the 2008 tax year was mailed on January 6, 2010, to appellant at the Placerville address, which was returned as undeliverable. Respondent claims that this event prompted it to send subsequent notices to a new address in El Dorado, California.
6. On April 14, 2010, respondent sent appellant a Corporation Final Notice Before Levy to the El Dorado address instead of the Placerville address, in which respondent informed appellant that the failure to pay the balance could result in, among other things, an imposition of a collection cost recovery fee.
7. On June 11, 2010, respondent sent a Notice of State Tax Lien to the El Dorado address, to inform appellant that it secured a lien against appellant.

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8. Respondent received $8,333.43 pursuant to an Order to Withhold Corporate Tax for 2007 and 2008 from appellant's account at El Dorado Savings Bank. On January 28, 2013, respondent applied $4,330.45 to the 2007 tax year.[3] Thereafter, respondent released its lien.

2011 Tax Year

9. On May 17, 2013, respondent issued a Demand for the 2011 tax year, this time to the Placerville address, and required a response by June 19, 2013. When appellant failed to reply, respondent issued an NPA, proposing an additional tax of $800, a late filing penalty of $200, a demand penalty of $200, a filing enforcement fee of $96, an NQSF penalty of $2,000, and interest.

2012 Tax Year

10. On May 23, 2014, respondent issued a Demand for the 2012 tax year to the Placerville address and required a response by June 25, 2014. When appellant failed to reply, respondent issued an NPA, proposing an additional tax of $800, a late filing penalty of $200, a demand penalty of $200, a filing enforcement fee of $96, an NQSF penalty of $2,000, and interest.

2013 Tax Year

11. On May 8, 2015, respondent issued a Demand for the 2013 tax year to the Placerville address and required a response by June 10, 2015. When appellant failed to reply, respondent issued an NPA, proposing an additional tax of $800, a late filing penalty of $200, a demand penalty of $200, a filing enforcement fee of $92, an NQSF penalty of $2,000, and interest.

2014 Tax Year

12. On May 20, 2016, respondent issued a Demand for the 2014 tax year to the Placerville address and required a response by June 22, 2016. When appellant failed to reply,

[3] Respondent noted that following the abatement of the NQSF penalty of $2,000 for the 2006 and 2007 tax years, as discussed below, the resulting credit was applied as follows: (1) $2,186.18 from 2006 was applied to the 1991 tax year; (2) $2,152.11 from 2007 was applied to the 1991 tax year; and (3) $31.82 was applied to the 1992 tax year.

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respondent issued an NPA, proposing an additional tax of $800, a late filing penalty of $200, a demand penalty of $200, a filing enforcement fee of $100, an NQSF penalty of $2,000, and interest.

2015 Tax Year

13. On June 7, 2017, respondent issued a Demand for the 2015 tax year to the Placerville address and required a response by July 12, 2017.[4] When appellant failed to reply, respondent issued an NPA, proposing an additional tax of $800, a late filing penalty of $200, a demand penalty of $200, a filing enforcement fee of $85, an NQSF penalty of $2,000, and interest.

Tax Returns

14. On February 6, 2018, respondent received appellant's California tax returns (Form 100) for the 2009 through 2012 tax years, reporting income of $6,292 for the 2009 tax year, $6,126 for the 2010 tax year, $6,076 for the 2011 tax year, and $6,052 for the 2012 tax year. Appellant reported the minimum franchise tax of $800 for each tax year, and penalties in the amount of $200, plus interest.
15. On February 13, 2018, respondent received appellant's 2013 California tax return, reporting $6,023 of income. On February 2, 2018, respondent received appellant's California tax returns for the 2014, 2016, and 2017 tax years, reporting income of $6,019 for each tax year. On January 30, 2018, respondent received appellant's 2015 California tax return, reporting income of $6,019. Appellant reported the minimum franchise tax of $800 for each tax year, and penalties in the amount of $200, plus interest.
16. On April 15, 2018, respondent received appellant's California tax returns for the 2002 through 2008 tax years, reporting a net income of $6,000 for each of the tax years, the minimum franchise tax of $800, and penalties in the amount of $200, plus interest.
17. On August 16, 2018, respondent received appellant's California tax returns for the 1991 through 2001 tax years, reporting zero income, the minimum franchise tax of $800, and penalties in the amount of $200, plus interest.

[4] The 2015 Demand shows a different Placerville address than the other Demand letters with a Placerville address. However, respondent states that the two Placerville addresses it used to send the Demand letters are the same location and interchangeable, as evidenced by assessment records from LexisNexis, a Google Maps search, and parcel data information.

Penalties

18. Respondent imposed late filing penalties for the 1991 through 2016 tax years.
19. Respondent imposed a late payment penalty for the 2017 tax year.
20. Respondent imposed filing enforcement fees for the 2006 and 2007 tax years, and the 2011 through 2015 tax years.
21. Respondent imposed estimated tax penalties for the 1991 through 2017 tax years.
22. Respondent imposed post-amnesty penalties for the 1991 through 2002 tax years.

NQSF Penalties

23. On August 29, 2018, following a Taxpayer Advocate Assistance Request made by appellant's CEO, respondent abated the $2,000 NQSF penalties for each tax year at issue, totaling $14,000 in penalty abatement, plus interest.

Claim for Refund

24. On January 14, 2019, appellant filed a claim for refund for the 1996 through 2017 tax years, arguing that the notices and Demand letters were not mailed to appellant's last known address. Respondent denied the claim for refund.
25. This timely appeal followed.

DISCUSSION

Issue 1. Whether appellant filed the claim for a refund for the 2007 tax year within the statute of limitations.

R&TC section 19306(a) provides, in part, that the last day to file a claim for refund is the later of: (1) four years from the date the return is filed, if filed pursuant to a valid extension; (2) four years from the due date of the return, without regard to extensions; or (3) one year from the date of the overpayment. (R&TC, § 19306(a).) "A taxpayer's failure to file a claim for refund within the statute of limitations, for any reason, bars [the taxpayer] from later claiming a refund." (*Appeal of Estate of Gillespie*, 18-OTA-052P.)

"[W]ithout a timely refund claim, respondent does not have the statutory authorization to refund amounts paid and OTA does not have statutory authorization to require respondent to do so." (*Appeal of Estate of Gillespie*, *supra*.) Furthermore, the United States Supreme Court has concluded that the untimely filing of a claim for refund bars a suit for refund regardless of

whether the tax is alleged to have been erroneously, illegally, or wrongfully collected. (*United States v. Dalm* (1990) 494 U.S. 596, 602.)

Here, appellant filed its refund claim on January 14, 2019. Under the four-year statute of limitations, appellant had to file a refund claim no later than April 14, 2012, because it did not file a timely 2007 return, which is four years from the original due date of the 2007 return. Under the alternative one-year statute of limitations, appellant had to file a refund claim no later than January 28, 2014, which is one year later from the date appellant made its final payment.

Since appellant did not timely file a refund claim under either the four-year or one-year statute of limitations for 2007, it is therefore barred from seeking a refund for the 2007 tax year. Consequently, the issue of whether appellant has shown that the lien fee and the collection cost recovery fee for the 2007 tax year should be abated is moot and will not be addressed in this opinion. In addition, the following issues relating to the 2007 tax year are moot and will not be addressed in this opinion: whether appellant has established reasonable cause for failing to timely reply to the Demand; whether appellant has established that the estimated tax penalty should be abated; and whether appellant has shown that the filing enforcement fee, should be abated.

Issue 2. Whether appellant has established reasonable cause for failing to timely reply to the Demand for the 2006 tax year and the 2011 through 2015 tax years.

R&TC section 19133 provides that, if a taxpayer fails or refuses to make and file a return upon receipt of a Demand from respondent, then, unless the failure is due to reasonable cause, respondent may impose a demand penalty of 25 percent of the amount of tax determined pursuant to R&TC section 19087. Reasonable cause requires a showing that the taxpayer acted as an ordinarily intelligent and prudent businessperson would have acted under similar circumstances. (*Appeal of Halaburka* (85-SBE-025) 1985 WL 15809.) Respondent's penalty determination is presumed to be correct. To overcome the presumption of correctness, appellant must provide credible and competent evidence to support a claim of reasonable cause; otherwise, the penalty will not be abated. (*Appeal of Myers* (2001-SBE-001) 2001 WL 37126924.)

Appellant argues that it did not receive the Demand letters and that respondent should have used appellant's corporate address listed on its Statement of Information filed with the SOS.

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However, any notice shall be sufficient if it is mailed to a taxpayer's last known address. (R&TC, § 18416(b).) It is well settled that respondent's mailing of a notice to the taxpayer's last known address is considered sufficient notification even if the notice never actually reaches the taxpayer. (*Appeal of Goodwin* (97-SBE-003) 1997 WL 258474; *Appeal of Johnston* (83-SBE-238) 1983 WL 15609.) The last known address is the address that appears on the taxpayer's last return filed with respondent, unless the taxpayer has provided to respondent clear and concise written or electronic notification of a different address, or respondent has an address it has reason to believe is the most current address for the taxpayer. (R&TC, § 18416(c).) Respondent must exercise reasonable diligence; it does not require respondent "to keep track of every taxpayer's whereabouts" (*Gyorgy v. Commissioner* (7th Cir. 2015) 779 F.3d 466, 473) but is satisfied if the notice is sent to the taxpayer's last known address. (*Guthrie v. Sawyer* (10th Cir. 1992) 970 F.2d 733, 737.) Moreover, a notice may be valid, if the taxpayer actually receives the notice in sufficient time to respond to the notice. (See *Clodfelter v. Commissioner* (9th Cir. 1975) 527 F.2d 754 [the court held that although the notice was not sent to the taxpayers' last known address as shown on their tax return, the notice was nevertheless sufficient because the taxpayers actually received the notice without prejudicial delay at the alternative address.])

Respondent contends that the mailing address used in the most recently available records was the Placerville address, which is the address that is shown in the income source documents from El Dorado Savings Bank. This is the same address as appellant's property and is also the same address listed for appellant on LexisNexis. Respondent claims that there is only one occurrence in its system for returned mail from appellant in 2008 and that subsequent to the returned mail incident, respondent accordingly sent corporate notices dated March 5, 2010, and December 19, 2012, to appellant at the El Dorado address. Respondent states that after the change to the El Dorado address, its records do not indicate any returned mail from appellant. Respondent states that the most recent address change to Chico, California occurred during the corporate revivor process.

Regarding the 2006 Demand, we find that the notice was sufficient because appellant had actual notice, as evidenced by appellant's request for additional time to respond to the demand. Moreover, based on the information in the LexisNexis database, along with the address listed on the Form 1099-INT, it was reasonable for respondent to believe that this was the most recent address for the taxpayer.

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Regarding the remaining Demand letters, respondent states, "Following the one instance of returned mail, subsequent corporate notices dated March 5, 2010, and December 19, 2012, were sent to Gallagher Enterprises at a new address, …, El Dorado, CA…." Respondent does not allege, and the evidence does not show, that respondent updated the address because appellant filed a tax return with an updated address or that appellant provided clear and concise notification of a different address. Therefore, the only remaining reason to change the address would be because respondent believed in 2010 that the El Dorado address[5] was appellant's most current address. (R&TC, § 18416(c).)

However, while respondent sent two notices to a new address, respondent continued to mail the 2011 through 2015 Demand letters, dated May 17, 2013, through August 11, 2017, to the Placerville address. It is inexplicable to us how respondent could have continued to send the Demand letters to Placerville when it had previously determined in 2010 that the El Dorado address was the most current address for appellant. There is nothing in the record that would suggest that the address listed in the Forms 1099-INT would lead respondent to believe that the Placerville address was the most current address again by 2013, despite having utilized the El Dorado address in prior mailings to appellant. Because respondent failed to exercise reasonable diligence by looking into its own computer system for the last known address (which would have been the El Dorado address based upon respondent's explanation of the facts), the Demand letters for the 2011 through 2015 tax years were insufficient, pursuant to R&TC section 18416(b). Accordingly, the demand penalties for the 2011 through 2015 tax years were improperly imposed.

Issue 3. Whether appellant has shown that the filing enforcement fees for the 2006 tax year and the 2011 through 2015 tax years should be abated.

R&TC section 19254 provides that if respondent mails a formal legal demand for a tax return to a taxpayer, a filing enforcement fee must be imposed when the taxpayer fails or refuses to file the return within the 25-day period. Once properly imposed, there is no provision in the Revenue and Taxation Code which would excuse respondent from imposing the filing enforcement fee under any circumstances, including reasonable cause. (R&TC, § 19254.)

[5] Whether the El Dorado address was in fact a sufficient address pursuant to R&TC section 18416(b) is not addressed in this opinion.

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Regarding the 2006 tax year, respondent informed appellant in the Demand that appellant may be subject to the filing enforcement fees if appellant did not file a tax return. Respondent did not receive the 2006 return from appellant within the prescribed period in the 2006 Demand. Therefore, respondent properly imposed the filing enforcement fee and we have no basis to abate it.

Regarding the 2011 through 2015 tax years, the filing enforcement fee was improperly imposed due to respondent's failure to send the Demand letters to appellant's last known address, as discussed above. As such, the filing enforcement fees imposed on the 2011 through 2015 tax years are abated.

Issue 4. Whether appellant has established reasonable cause for the late payment of tax for the 2017 tax year.

California imposes a late payment penalty for a taxpayer's failure to pay the amount of tax shown on a return before the due date unless it is established that the late payment was due to reasonable cause and not due to willful neglect. (R&TC, § 19132(a)(1).) For these purposes, the due date for payment of tax is determined without regard to any extension of time to file a return. (R&TC, § 19001.) To establish reasonable cause for the late payment of tax, the taxpayer must show that its failure to make a timely tax payment of the proper amount occurred despite the exercise of ordinary business care and prudence. (*Appeal of Curry* (86-SBE-048) 1986 WL 22783.) The taxpayer bears the burden of proving that an ordinarily intelligent and prudent businessperson would have acted similarly under the circumstances. (*Id*.) It is undisputed that appellant paid its 2017 tax liability after the due date.

Appellant has not provided any evidence or argument that it failed to make a timely tax payment despite the exercise of ordinary business care and prudence. Therefore, appellant has not established reasonable cause for the late payment of tax for the 2017 tax year.

Issue 5. Whether appellant has shown that the estimated tax penalties for the 1991 through 2017 (but excluding 2007) tax years should be abated.

A corporation subject to the franchise tax must file a declaration of estimated tax and pay the estimated tax for each year. (R&TC, §§ 19023, 19025.) If the amount of estimated tax does not exceed the minimum franchise tax, the entire amount of the estimated tax shall be due and payable on or before the fifteenth day of the fourth month of the taxable year. (R&TC,

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§ 19025(a).) A corporation that underpays its estimated tax is penalized by an addition to tax equal to a specified rate of interest applied to the amount of the underpayment. (R&TC, §§ 19142, 19144.) A penalty for the underpayment of estimated tax is properly imposed where the taxpayer's installment payments are less than the amounts due at the end of the installment periods. (*Appeal of Bechtel, Inc*. (78-SBE-052) 1978 WL 3525.) There is no reasonable cause or extenuating circumstances exception to the underpayment of the estimated tax penalty. (*Appeal of Weaver Equipment Company* (80-SBE-048) 1980 WL 4976.)

Here, appellant did not timely pay its estimated tax payments of $800, the minimum corporate franchise tax in California. There are a few limited statutory exceptions to the penalty, but appellant does not contend, and the evidence does not show, that any of these exceptions apply. (R&TC, § 19147.) Therefore, respondent properly imposed the estimated tax penalties and there is no basis to abate them.

Issue 6. Whether OTA has jurisdiction to review the post-amnesty penalties and if so, whether the post-amnesty penalties for the 1991 through 2002 tax years should be abated.

R&TC sections 19730 through 19738 set forth the tax amnesty program for taxpayers subject to the Personal Income Tax Law and the Corporation Tax Law. The amnesty program was conducted during the two-month period beginning February 1, 2005, and ending March 31, 2005, and applied to tax liabilities for tax years beginning before January 1, 2003. The amnesty program provided an opportunity for a taxpayer to identify and pay unpaid tax obligations and, in return, obtain a waiver of penalties and fees that might otherwise have been imposed. However, if a taxpayer underpaid its taxes during a period prior to January 1, 2003, and failed to participate in the amnesty program, R&TC section 19777.5 imposes an amnesty penalty. When the amnesty penalty relates to amounts assessed after the last date of the amnesty period, it is often referred to as the post-amnesty penalty.

The amnesty provisions give respondent no discretion to determine whether the amnesty penalty should be imposed and provide no exceptions for taxpayers who may have acted in good faith or had reasonable cause for failing to participate in the amnesty program. Additionally, the amnesty provisions strictly limit our review of respondent's imposition of the amnesty penalty. As relevant here, our authority to review final actions of respondent (as the successor to the Board of Equalization in reviewing income and franchise tax appeals) is to review respondent's action on a taxpayer's refund claim on the basis that respondent erred in its computation of the

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penalty.[6] Appellant does not contend, and the evidence does not show, that respondent failed to properly compute the amounts of the post-amnesty penalties imposed. Therefore, we do not have jurisdiction to review the post-amnesty penalties at issue.

HOLDINGS

1. Appellant did not file its claim for a refund for the 2007 tax year within the statute of limitations.
2. Appellant has not established reasonable cause for failing to timely reply to the Demand for the 2006 tax year; however, appellant has established reasonable cause for failing to timely reply to the Demand letters for the 2011 through 2015 tax years.
3. Appellant has not shown that the filing enforcement fee for the 2006 tax year should be abated; however, appellant has shown that the filing enforcement fees for the 2011 through 2015 tax years should be abated.
4. Appellant has not established reasonable cause for the late payment of tax for the 2017 tax year.
5. Appellant has not established that the estimated tax penalties for the 1991 through 2006 tax years and the 2008 through 2017 tax years should be abated.
6. OTA does not have jurisdiction to review the post-amnesty penalties and accordingly, the post-amnesty penalties for the 1991 through 2002 tax years cannot be abated.

DISPOSITION

Respondent's denial of appellant's claim for refund is modified, as conceded by appellant on appeal, such that appellant does not dispute the minimum franchise tax for the 1991 through 2017 tax years and the late filing penalties for the 1991 through 2016 tax years. Additionally, respondent's imposition of the demand penalties and the filing enforcement fees for the 2011

[6] With certain exceptions not relevant to this appeal, OTA "is the successor to, and is vested with, all of the duties, powers, and responsibilities of the State Board of Equalization necessary or appropriate to conduct appeals hearings." (Gov. Code, § 15672(a).) OTA has authority to "conduct all appeals hearings for those duties, powers, and responsibilities transferred to the office pursuant to Section 15672." (Gov. Code, § 15674(a)(1).) R&TC section 20 provides that statutory references to "board" generally mean "OTA" with respect to appeals for which authority has been transferred to OTA.

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through 2015 tax years are reversed. Otherwise, respondent's denial of appellant's claim for refund is sustained.

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Andrea LH Long
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Andrea L.H. Long
Administrative Law Judge

We concur:

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Amanda Vassigh
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Amanda Vassigh
Administrative Law Judge

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Sheriene Anne Ridenour
Administrative Law Judge

Date Issued: 8/20/2020