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OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

In the Matter of the Appeal of: **T. RUSSELL**	) OTA Case No. 18042689)))))

OPINION

Representing the Parties:

For Appellant: H. C. Ahuruonye, CPA

For Respondent: Bradley J. Coutinho, Tax Counsel III

C. AKIN, Administrative Law Judge: Pursuant to Revenue and Taxation Code (R&TC) section 19045, T. Russell (appellant) appeals actions by Franchise Tax Board (FTB) proposing additional tax of $3,706 and $4,496, plus applicable interest, for the 2012 and 2013 tax years, respectively.[1]

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

ISSUE

Whether appellant has established that FTB erred in its proposed assessment for the 2012 tax year, which is based on a final federal determination.

[1] FTB concedes the 2013 tax year, stating that it will withdraw its Notice of Proposed Assessment (NPA) for 2013. Therefore, only the 2012 tax year remains at issue and will be addressed in this Opinion.

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FACTUAL FINDINGS

Appellant's California Return, Subsequent Internal Revenue Service (IRS) Audit, and FTB's Corresponding Adjustment

1. Appellant timely filed her 2012 California Resident Income Tax Return (Form 540), reporting total tax of $19,015.[2] This return was based upon tax information appellant reported on her federal income tax return for 2012.
2. The IRS subsequently audited appellant's 2012 federal tax return and disallowed appellant's Schedule A itemized deduction of $37,904 for unreimbursed employee expenses. This adjustment increased appellant's federal taxable income by $37,904 and resulted in additional regular tax of $12,508.[3] However, this additional regular tax was offset by a corresponding reduction of $12,508 to appellant's federal AMT,[4] resulting in no overall additional federal income tax assessment.
3. The IRS notified FTB of the federal adjustments. FTB issued an NPA for the 2012 tax year, increasing appellant's taxable income by the $37,904 of disallowed unreimbursed employee expenses. The NPA proposed an additional tax assessment of $3,706, plus applicable interest.[5]
4. Appellant protested the NPA and FTB issued a Notice of Action (NOA) affirming the NPA.
5. This timely appeal followed.

Appellant's Federal Amended Return for the 2012 Tax Year

6. In November 2016, appellant filed a federal amended return with the IRS for the 2012 tax to again claim the disallowed unreimbursed employee expenses, make other minor adjustments, and request a refund of $190.

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[2] Appellant did not report any California alternative minimum tax (AMT) per her Form 540 for the 2012 tax year.

[3] Appellant's regular tax was increased from $51,280 per appellant's originally filed federal tax return (Form 1040), to $63,788 per the IRS Form 4549, Income Tax Examination Changes. This is an increase of $12,508.

[4] Appellant's AMT was decreased from $21,559 per appellant's originally filed Form 1040, to $9,051 per the IRS Form 4549, Income Tax Examination Changes. This is a decrease of $12,508.

[5] This additional California income tax was not offset by a corresponding reduction to appellant's California AMT because appellant did not report AMT for California tax purposes on her original Form 540.

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7. The IRS disallowed this claim for refund in a letter (LTR 105C) dated July 3, 2017, because the applicable statute of limitations for filing a refund claim had passed.
8. On appeal, appellant provides a copy of a letter from the IRS Taxpayer Advocate Service dated October 1, 2018, which notes the following with respect to appellant's 2012 tax year:
   - The issue for the examination was the unreimbursed employee expenses of $37,904, which were disallowed because appellant did not have any records. The adjustment did not produce any additional tax due to the AMT.
   - Appellant filed an amended return in 2016 for the purposes of claiming the same unreimbursed employee expenses that were claimed on appellant's original return. The claim was disallowed and a 105C letter was issued to appellant. The 105C letter allowed appellant to appeal the IRS decision with the Office of Appeals, an independent organization within the IRS.
   - A Revenue Agent Technical Advisor reviewed appellant's case and suggested that appellant had two options: (1) submit an appeal request using letter 105C; or (2) submit a request for audit reconsideration. However, the Revenue Agent Technical Advisor concluded that the option of having audit reconsideration was not viable since appellant does not have a balance due that may need to be reconsidered.

IRS Account Transcripts for the 2012 Tax Year

9. On appeal, FTB provides two IRS Account Transcripts dated September 24, 2019, and September 22, 2020, both of which indicate that appellant's taxable income (as increased by the $37,904 of disallowed unreimbursed employee expenses) was not subsequently modified or decreased to allow the claimed unreimbursed employee expenses.

Appellant's Evidence with Respect to the Claimed Schedule A Unreimbursed Employee Expenses

10. Appellant was an employee of Hewlett-Packard Company (HP) during the 2012 tax year.
11. On appeal, appellant provides a "Transaction Detail By Account" for the period from January through December 2012, reporting the following total claimed employment-related expenditures:

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• Automobile Expenses	$6,227.57[6]
• Bank Service Charges	$40.00
• Business Publications	$587.25
• Computer and Internet Expenses	$35.80
• Credit Card Fees	$190.19
• Interest Expense	$519.05
• Job Hunting Expenses	$136.57
• Meals and Entertainment	$8,189.82
• Office Supplies	$1,590.25
• Postage and Delivery	$115.58
• Taxes – Property	$2,979.24
• Telephone Expense	$3,850.84
• Travel Expense	$12,546.11[7]
Total	$37,008.27

12. Appellant also provides numerous credit card statements for the 2012 tax year and handwritten notes for each month accumulating various individual charge or transaction amounts into different categories such as: Gas; Fast Trak; Travel; Car; Business Publications; Restaurants; Car Rental; Phone; PG&E; Comcast; Internet; Parking; USPS; "Niners Tix"; Taxi; Cleaning, etc. The handwritten notes do not provide totals for the categories used each month (either by month or in total for the year).

DISCUSSION

R&TC section 18622(a) requires a taxpayer to concede the accuracy of a federal determination or to state where the change is erroneous. It is well settled that FTB's proposed assessment based on a federal determination is presumptively correct and the taxpayer bears the burden of proving that the determination is erroneous. (*Appeal of Gorin*, 2020-OTA-018P.) Unsupported assertions are not sufficient to satisfy a taxpayer's burden of proof with respect to an assessment based on a federal action. (*Ibid*.) In the absence of credible, competent, and relevant evidence showing that FTB's determination is incorrect, it must be upheld. (*Appeal of Seltzer* (80-SBE-154) 1980 WL 5068.)

[6] This consists of "Gasoline" totaling $2,352.57, "Insurance" totaling $1,302.94, "Repairs & Maintenance" totaling $280.26, and "Tolls & Parking" totaling $2,291.80.

[7] This consists of "Airfare & Lodging" totaling $10,479.82, "Car Rental" totaling $1,526.54, "Misc." totaling $496.25, and "Taxi" totaling $43.50.

Appellant notes that she submitted an amended return for the 2012 tax year to the IRS requesting either "audit reconsideration or the allowance" of the previously disallowed unreimbursed employee expenses. Appellant acknowledges that the IRS disallowed this claim for refund; however, appellant asserts that the claim was not disallowed because she could not substantiate the disputed and disallowed items but based on the expiration of the three-year statute of limitations to file a federal refund claim. Appellant further notes that while federal and California tax law with respect to unreimbursed employee expense deductions are similar, the California statute of limitations to file a refund claim is four years, not three years. Appellant asserts that because the expiration of the federal statute of limitations for refunds was the primary reason the IRS refused to make the changes appellant requested for the 2012 tax year, and because the California statute of limitations was still open when appellant submitted her federal refund claim, "FTB must make the requested changes and adjustments."

However, the mere fact that appellant timely protested FTB's NPA and timely appealed FTB's NOA does not establish appellant's entitlement to the claimed unreimbursed employee expenses. Instead, in order to prevail in this appeal, appellant must demonstrate that the federal determination upon which FTB's proposed assessment is based was either erroneous or withdrawn.

With respect to the latter, the IRS has not withdrawn or otherwise revised or modified its disallowance of the claimed unreimbursed employee expenses. The IRS Account Statements dated September 24, 2019, and September 22, 2020, both reflect taxable income that is $37,904 more than appellant's taxable income as reported on her original return. Appellant's taxable income per the IRS Account Statements is equal to the taxable income as revised by the IRS audit examination and reflected on both the IRS FedStar Data Sheet and Form 4549, Income Tax Examination Changes. This indicates that the IRS did not subsequently revise, modify, or cancel the determination upon which FTB's proposed assessment is based. While appellant filed a claim for refund with the IRS again reporting the $37,904 of disallowed unreimbursed employee expenses, the IRS denied this claim for refund as the statute of limitations had passed and did not subsequently modify or reduce appellant's taxable income to allow these deductions.

Appellant contends that FTB ignores or fails to acknowledge the reasons why there were no revisions or changes to appellant's IRS Account Statements. Appellant points to the letter from the IRS Taxpayer Advocate Service dated October 1, 2018, which states in pertinent part,

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"The overall liability did not change, it was just the allocation between the regular tax and the amount of the AMT tax."[8] Appellant notes that she considered this a "no change" audit and "relied on it as factual and authoritative guidance." Appellant asserts that an IRS representative informed her the IRS "does not have to and may not make any further changes to the 2012 tax period as there were no additional taxes imposed as a result of the examination." Appellant contends that "[t]he regular tax was accepted as originally submitted"[9] and "there was no subsequent revision in the IRS Account Transcripts because there was no additional increase in tax as a result of the examination." Appellant further notes that the IRS accepted appellant's amended return for the 2013 tax year and issued a refund to appellant, and contends that the "facts and circumstances for both 2012 and 2013 tax examinations were, similar, identical and the same," and that the 2012 tax assessment should similarly be withdrawn on this basis.

However, the fact that the IRS declined to reevaluate its disallowance of appellant's claimed unreimbursed employee expenses for the 2012 tax year – either because the federal statute of limitations for refund claims had passed or because the federal audit did not result in an additional overall federal income tax assessment as a result of the federal AMT – does not change the fact that the IRS examined and disallowed these expenses (increasing appellant's taxable income for the year) and did not subsequently withdraw, cancel, or otherwise revise the adjustment upon which FTB has based its proposed assessment. With respect to appellant's argument regarding the IRS's allowance of her similar claim for refund for 2013 and contentions that the IRS disallowed appellant's 2012 claim primarily because of the expiration of the statute of limitations and not because appellant could not substantiate the disallowed unreimbursed employee expenses, we decline to speculate as to what the IRS would have done had appellant's claim for refund been filed within the applicable federal statute of limitations or had the IRS accepted appellant's request for audit reconsideration of the disallowed expenses.

[8] Appellant also points to the language in this letter which states, "As for the [FTB] taking the $37,904.00 adjustment as additional income and assessing additional state tax liability, the [Revenue Agent Technical Advisor] stated that that is probably not the case since the starting point for state taxes is from a certain item reported on the Form 1040." It is not entirely clear what Revenue Agent Technical Advisor means by this statement; however, because California conforms to federal law with respect to unreimbursed employee expenses, the IRS's disallowance of appellant's unreimbursed employee expenses also applies for California tax purposes.

[9] This statement is incorrect. Appellant's regular tax was increased from $51,280 per appellant's Form 1040 as originally filed to $63,788 per the IRS Form 4549, Income Tax Examination Changes. This is an increase of $12,508. This increase in regular tax was simply offset by a corresponding decrease of $12,508 to appellant's federal AMT.

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Because the IRS has not revised, cancelled, or otherwise withdrawn its adjustment disallowing appellant's unreimbursed employee expenses, FTB's adjustment based on this federal determination is presumptively correct, and appellant bears the burden of proving that the determination is erroneous. (*Appeal of Gorin*, *supra.*) In order to establish such error, appellant must show that she is entitled to the claimed deductions for unreimbursed employee expenses.

Appellant's Unreimbursed Employee Expenses

Income tax deductions are a matter of legislative grace, and a taxpayer who claims a deduction has the burden of proving by competent evidence that he or she is entitled to that deduction. (*Appeal of Vardell*, 2020-OTA-190P.) In order to carry that burden, a taxpayer must point to an applicable statute and show by credible evidence that the transactions in question come within its terms. (*Appeal of Telles* (86-SBE-061) 1986 WL 22792.)

R&TC section 17201 incorporates Internal Revenue Code (IRC) section 162(a), which authorizes a deduction for "all the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business . . . ." By contrast, personal, living, or family expenses are generally nondeductible. (IRC, § 262; Treas. Reg. § 1.162-17.)

Reimbursable Expenses

Although the performance of services as an employee constitutes a trade or business, a deduction under IRC section 162(a) is not allowable to the extent that the employee is entitled to reimbursement from an employer for an expenditure related to the taxpayer's status as an employee. (*Jetty v. Commissioner*, T.C. Memo. 1982-378; Treas. Reg. § 1.162-17(a).) "[A]n expense is not [considered] 'necessary' under [IRC section] 162(a) when an employee fails to claim reimbursement for the expenses, incurred in the course of his [or her] employment, when entitled to do so." (*Orvis v. Commissioner* (9th Cir. 1986) 788 F.2d 1406, 1408.)

Appellant contends that she is a "business executive" who is primarily compensated for professional services rendered as a senior sales executive and that she is a teleworker who primarily works in the field or from home. She states that her compensation is based on her ability to generate and close business deals and claims that as a senior account executive, she is expected to travel, entertain current and prospective clients, and perform other tasks and assignments that are necessary to successfully generate sales, customer goodwill, and a positive reputation for her employer.

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However, appellant has failed to substantiate her statements regarding her HP employment-related activities and duties and has further failed to substantiate that: (1) she was not reimbursed; or (2) she was not entitled to reimbursement from HP for the expenses she incurred in connection with her employment. Appellant has not provided any documentation from HP, such as her employment contract, duty statement, HP's employee expense reimbursement policy, or any (approved and/or denied) expense claims appellant submitted to HP for the 2012 tax year. Appellant's general and unsupported assertions regarding her employment are insufficient to satisfy her burden of proof. (*Appeal of Gorin*, *supra*.) While appellant's failure to establish that she was not reimbursed or entitled to reimbursement for any work-related expenditures is enough to affirm the disallowance of appellant's claimed unreimbursed employee expenses in their entirety, we will address some of appellant's claimed employee expenses in more detail below.

Strict Substantiation Requirements Applicable to Appellant's Deductions for Automobile, Cell Phone, Meals and Entertainment, and Travel Expenses

R&TC section 17201 incorporates IRC section 274. The version of IRC section 274(d) in effect during 2012 prohibits an IRC section 162 deduction for the following types of expenses unless they are substantiated by adequate records or by sufficient evidence corroborating the taxpayer's own statement: (1) any travel expense, including meals and lodging while away from home; (2) any item with respect to an activity generally considered to constitute entertainment, amusement, or recreation; (3) any expense for gifts; or (4) the use of "listed property," as defined in IRC section 280F(d)(4), which includes both passenger automobiles and cell phones.[10] Claimed deductions must be substantiated with adequate records or sufficient evidence to corroborate the taxpayer's own statement as to: (1) the amount of the expense or other item; (2) the time and place of the travel, entertainment, amusement, recreation, or use of the property, or the date and description of the gift; (3) the business purpose of the expense or other item; and (4) the business relationship to the taxpayer of the persons entertained or receiving the gift. (IRC, § 274(d).) A taxpayer must substantiate each element of an expenditure or use by

[10] While cell phones are no longer considered listed property for federal tax purposes as of January 1, 2010, for the 2012 tax year California conformed to the IRC as enacted on January 1, 2009. (R&TC, § 17024.5(a)(1)(O).) Because the IRC as enacted on January 1, 2009, includes cell phones as listed property, cell phones remained listed property for California tax purposes for the 2012 tax year.

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adequate records or by sufficient evidence corroborating the taxpayer's own statement. (Treas. Reg. § 1.274-5T(c)(2)(i).)

The substantiation requirements for compliance with IRC section 274 are stricter than those required for other kinds of deductions, particularly the deduction of the ordinary and necessary expenses found in IRC section 162. (*D.A. Foster Trenching Co. v. United States* (Ct. Cl. 1973) 473 F.2d 1398.) "General or vague proof, whether offered by testimony or documentary evidence, will not suffice. Specificity is imperative." (*Goldberger v. Commissioner* (1987) 88 T.C. 1532, 1558.)

While appellant reports deductions for the business use of her vehicle (including various expenditures for gasoline, insurance, repairs and maintenance, tolls (Fast Trak) and parking) and cell phone (including monthly payments made to Verizon Wireless), appellant failed to maintain records, such as a contemporaneous account book, diary, log, statement of expense, trip sheet, or similar record, or provide supporting documents or other corroborative evidence which document or substantiate appellant's claimed business use of this listed property. (See Treas. Reg. § 1.274-5T(c)(2) and (3).) Appellant's records fail to note the dates of her business use of the vehicle, business miles traveled, or the business purposes of any trips taken using her vehicle. Appellant similarly fails to log or track the business versus personal calls she made using her personal cell phone and fails to explain whether she was provided with a work cell phone by HP.

Not only does appellant fail to maintain any records of her business use of her vehicle and cell phone, appellant appears to make no effort to distinguish between her business versus personal use of these items. Instead, appellant includes each and every transaction or credit card charge for vehicle-related expenditures, such as gasoline, automobile insurance, repairs and maintenance, tolls/Fast Trak, parking, etc., and the entire amount of her monthly payments made to Verizon Wireless as claimed business expenses. Expenses associated with appellant's personal use of her vehicle and cell phone are non-deductible personal expenses. (See IRC, § 262(a).) Additionally, the cost of commuting to a regular place of business or employment is also treated as a personal expense and is not deductible. (Treas. Reg. § 1.262-1(b)(5).)

Appellant's "Transaction Detail By Account" and handwritten notes similarly accumulate various charges at restaurants and for entertainment-related activities, such as San Francisco 49er tickets, as meals and entertainment expenses. However, appellant's records again fail to adequately explain or document the business purpose of each expenditure or the business

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relationship to appellant of the person(s) entertained at each of these meal or entertainment events as required by IRC section 274(d). Appellant's general assertion—that "as a senior account executive, she is expected to travel, entertain current and prospective clients and perform other tasks and assignments that are necessary to successfully generate sales, customer goodwill and positive reputation for her employers"—is insufficient to substantiate the business purpose of the individual expenditures or meet the strict substantiation requirements applicable to such deductions. "A taxpayer's general statement that his or her expenses were incurred in pursuit of a trade or business is not sufficient to establish that the expenses had a reasonably direct relationship to any such trade or business." (*Linzy v. Commissioner*, T.C. Memo. 2013-219, citing *Ferrer v. Commissioner* (1968) 50 T.C. 177, 185, affd. per curiam (2d Cir. 1969) 409 F.2d 1359.)

With respect to travel expenses, appellant again just lists or accumulates various travel-related expenditures, such as airfare and lodging, car rental, miscellaneous, and taxis. While appellant's documents establish the potential amount and date of appellant's travel during the 2012 tax year, they again fail to document, explain, or otherwise substantiate where appellant travelled or that this travel was incurred in connection with appellant's HP employment. As such, appellant has again failed to meet the IRC section 274(d) strict substantiation requirements applicable to her claimed travel expenses.

Appellant's Other Claimed Expenses

While appellant's remaining expenses are not subject to the strict substantiation requirements, appellant's credit card statements and "Transaction Detail By Account" and handwritten notes, which merely accumulate individual charges into various categories, fail to establish the business purposes of the individual expenditures that appellant claims as unreimbursed employee expenses. For example, appellant reports credit card charges for "NY taxi" and "MET food" as job-hunting expenses but fails to provide any explanation of her job-hunting efforts, including any travel to New York for an interview or other job-hunting-related activities.[11] Appellant similarly reports various payments to HP Home Store, Best Buy, Geek Squad, and Apple as office supply expenses, but fails to provide receipts showing what specifically was purchased or any explanation linking these purchases to her employment.

[11] Additionally, these "job-hunting expenses" are not deductible as unreimbursed employee expenses since appellant's efforts to find new employment is not connected to appellant's existing employment with HP.

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Additionally, many of appellant's remaining expenditures appear to be personal in nature and/or relate to appellant's living expenses both of which are not deductible pursuant to IRC section 262(a). For example, appellant includes stop payment and low balance fees incurred in connection with her personal checking account and annual fees and interest charged in connection with her personal credit cards as business expenses.[12] Appellant also includes property taxes[13] paid in connection with her personal residence in Oakland, California, and PG&E, Comcast, and AT&T expenditures, which appear to relate to utilities, internet/cable, and a telephone line at this personal residence as business expenses in her "Transaction Detail By Account" and/or handwritten notes.[14]

Because appellant has failed to substantiate that the claimed expenditures were incurred in connection with her HP employment, appellant failed to establish error in the IRS's and/or FTB's disallowance of the claimed unreimbursed employee expenses.

Appellant's Remaining Documentation and Evidence

On appeal, appellant contends, the exhibit captioned " 'Summary of Business Expenses – 2012' show[s] a total of verified business expenses in the amount of $35,726.58 which are summarized by category" and that "[s]upporting exhibits are also attached." While appellant submits more than 70 pages of credit card statements for the 2012 tax year and handwritten notes for each month accumulating various credit card charges into different categories such as Gas, Fast Trak, Travel, Car, Business Publications, Restaurants, Car Rental, Phone, PG&E, Comcast, Internet, Parking, USPS, "Niners Tix," Taxi, Cleaning, etc., the handwritten notes merely list numerical amounts (e.g., $67.93, $33.21, $37, etc.) for each category listed each month without specifically identifying which credit card the transaction originated from, the transaction date, or vendor/payee for the transaction. This makes it extremely difficult to tie the various amounts listed in appellant's handwritten notes to specific transactions per the credit card statements

[12] These bank accounts and credit cards were used both for appellant's purported unreimbursed employee expenses and personal expenses.

[13] Not only is this property tax payment a nondeductible personal or living expense, it is likely already included in appellant's claimed Schedule A property tax deduction of $5,958.

[14] Appellant has not provided any evidence or argument establishing that she is entitled to the home office deduction for the 2012 tax year under IRC section 280A(c), which would potentially permit appellant to allocate and deduct a portion of these otherwise personal/living expenses incurred in connection with her personal residence.

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provided by appellant. [15] These handwritten notes also contain numerous mathematical errors (i.e., the transactions listed for a month often do not add up to the total indicated for that month),[16] contain inconsistent and differing expense categories each month, and fail to provide totals for the various expense categories used (either by month or in total for the year).

Additionally, the individual items claimed per appellant's handwritten notes are not always consistent with the individual items or transactions claimed per appellant's "Transaction Detail By Account." While some of the items included in appellant's handwritten notes are also reflected in appellant's "Transaction Detail By Account," others are not, and vice versa. Further, the total expenses reported by appellant per the "Summary of Business Expenses – 2012" ($35,726.58), differs from the total reported per the "Transaction Detail By Account" ($37,008.27), which again differs from the unreimbursed employee expenses appellant reported on her 2012 return ($37,904). Finally, appellant fails to provide receipts, invoices, or explanations for any of individual items or transactions claimed as unreimbursed employee expenses.

As a result, it is difficult to know with any certainty which specific transactions appellant is ultimately claiming as unreimbursed employee expenses, and there is no clear and straightforward guidance linking the individual items or expenditures per appellant's various credit card statements to appellant's claimed unreimbursed employee expenses as reported on her tax return. To the extent we have failed to address specific transactions or expenditures which appellant contends are allowable as unreimbursed employee expenses, we note that we need not undertake the task of sorting through voluminous and unorganized documentation in an attempt to find adequate substantiation for claimed deductions. (See *Hale v. Commissione*r, T.C. Memo. 2010-229 ["petitioner offers us what amounts in effect to a shoebox full of papers"]; *Patterson v. Commissioner*, T.C. Memo. 1979-362 [disapproving the "shoebox method" of recordkeeping].)

[15] Appellant provided three different credit card statements for the 2012 tax year.

[16] For example, appellant's handwritten note for March 2012, indicates that the March transactions total $6,498; however, the various individual transactions or charges listed per the handwritten note mathematically add up to $4,720.39: Gas $46.09, $29.87; Travel $49, $290.66, $108.46, $718.51, $50.00, $376.25, $598.90, $254.60; Car Rental $254.10, $200, $300, $331.80, $44.52, $12.81, $236.35, $300, $60.74, $67.18; Restaurants $73.94, $146.61; and Fast Trak $170.

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HOLDING

Appellant has not established that FTB erred in its proposed assessment for the 2012 tax year, which is based on a final federal determination.

DISPOSITION

Based on the foregoing, FTB's action with respect to the 2012 tax year is sustained in full. FTB's assessment for the 2013 tax year is reversed, as conceded by FTB on appeal.

DocuSigned by:
Cheryl Akin
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Cheryl L. Akin
Administrative Law Judge

We concur:

DocuSigned by:
Kenneth Gast
4283B8CD40F34BC...
Kenneth Gast
Administrative Law Judge

DocuSigned by:
F8E81582726F448...
Richard Tay
Administrative Law Judge

Date Issued: 2/1/2021