

BEFORE THE OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

IN THE MATTER OF THE APPEAL OF, )  
 )  
WAY STATION, LLC, ) OTA NO. 240616329  
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 APPELLANT. )  
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TRANSCRIPT OF PROCEEDINGS

Sacramento, California

Wednesday, September 17, 2025

Reported by:  
ERNALYN M. ALONZO  
HEARING REPORTER

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Transcript of Proceedings, taken at  
400 R Street, Sacramento, California, 95811,  
commencing at 1:17 p.m. and concluding  
at 1:54 p.m. on Wednesday, September 17, 2025,  
reported by Ernalyn M. Alonzo, Hearing Reporter,  
in and for the State of California.

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APPEARANCES:

Panel Lead: HEARING OFFICER KIM WILSON

Panel Members: ALJ SHERIENE RIDENOUR  
ALJ KEITH T. LONG

For the Appellant: BRIAN BACK

For the Respondent: STATE OF CALIFORNIA  
DEPARTMENT OF TAX AND  
FEE ADMINISTRATION  
  
RAVINDER SHARMA  
CARY HUXSOLL  
JASON PARKER

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I N D E X

E X H I B I T S

(Appellant's Exhibit 1 was received into evidence at page 6.)

(Department's Exhibits A-D were received into evidence at page 6.)

O P E N I N G   S T A T E M E N T

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Sacramento, California; Wednesday, September 17, 2025

1:17 p.m.

HEARING OFFICER WILSON: We are going on the record.

This is the Appeal of Way Station, LLC, OTA Case No. 240616329. The date is September 17, 2025, and the time is 1:17 p.m. This hearing is being held in Sacramento, California.

I am Hearing Officer Wilson. I will be the lead for purposes of conducting this hearing. As co-panelists, Judge Ridenour Judge Long and I are equal participants in deliberating and determining the outcome of this appeal.

And now, for the record, I'm going to ask the parties to identify themselves and who they represent, starting with CDTFA.

MR. SHARMA: Ravinder Sharma, Hearing Representative for CDTFA.

MR. PARKER: Jason Parker, Chief of Headquarters Operations Bureau with CDTFA.

MR. HUXSOLL: Carry Huxsoll, from CDTFA's legal division.

HEARING OFFICER WILSON: Thank you.

And Appellant.

MR. BACK: Brian Back, owner of Way Station, LLC.

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HEARING OFFICER WILSON: Thank you.

As stated in the Minutes and Orders, the issue to be decided in this appeal is whether adjustments are warranted to the unreported taxable sales.

We'll go over the exhibits next. Appellant submitted one exhibit. CDTFA did not object to the admissibility of this exhibit. Therefore, Exhibit 1 is admitted into evidence.

(Appellant's Exhibit 1 was received into evidence by the Administrative Law Judge.)

HEARING OFFICER WILSON: CDTFA submitted Exhibits A through D. Appellant did not object to the admissibility of these exhibits. Therefore, Exhibits A through D are admitted into evidence.

(Department's Exhibits A-D were received into evidence by the Administrative Law Judge.)

HEARING OFFICER WILSON: Mr. Back, you indicated during the prehearing conference that you will not be calling witnesses or testifying. Is that still the case?

MR. BACK: Yes.

HEARING OFFICER WILSON: Thank you. In the prehearing conference, you indicated you needed 20 minutes for your presentation. You may begin when you are ready.

MR. BACK: Thank you. I just wanted to read a statement if that's okay.



1 MR. BACK: Yeah.

2 HEARING OFFICER WILSON: So if you could just  
3 slow down. Thank you.

4 MR. BACK: Yes. Sorry.

5 I will go into greater detail about that. But  
6 first, I would like to take a step back and ask the  
7 question -- one that I hope would be important to OTA --  
8 which is, why was my small business targeted for a sales  
9 tax audit in the first place?

10 This is a small business that I created out of an  
11 abandoned eye sore and took on enormous financial risk to  
12 create. Before I arrived, this location created no jobs,  
13 raised no money for schools or non-profits, sponsored no  
14 sports teams, celebrated no weddings, birthdays, or  
15 milestones. Most importantly, it generated no tax revenue  
16 for the State or my town, which, by the way, are among  
17 some of the highest in the nation.

18 Today I do not envy the CDTFA officials of  
19 conscious who find themselves in the position of having to  
20 punch down on a small business like mine. I don't earn a  
21 living wage in the community we serve. Our gross annual  
22 sales are less than half of the median home price in the  
23 community that we serve. My business has lost money for  
24 four consecutive years since the period of the COVID  
25 pandemic, which is the period of a sales tax audit. And I

1 hope we can just take that in for a moment.

2 My small independent restaurant was audited for  
3 the periods spanning the COVID pandemic. This is a period  
4 when nearly one-third of California's restaurants  
5 permanently closed. More and more restaurants in  
6 California are failing everyday. According to various  
7 estimates I've researched, it's conservatively thousands  
8 of restaurants closing in the state each year. But what  
9 was especially unique about the COVID pandemic and  
10 relevant to this audit is that, during this time, there  
11 was a huge migration to delivery apps lured in by lowered  
12 commission rates. People wanted delivery, and they turned  
13 to Door Dash, Uber Eats, and Grubhub.

14 Those reduced commissions were temporary, but  
15 customers were hooked. Fees and commissions were back to  
16 nearly half of sales and, whereas, the same large  
17 businesses that exploited PPP and were also big enough to  
18 negotiate better deals with these thirty part --  
19 third-party delivery apps, it is the small independent  
20 restaurants that are paying the most. In the audit, CDTFA  
21 states the Department used the point of sales data to  
22 determine unreported taxable sales of \$294,000 -- I'm  
23 sorry -- \$294,554 related to third-party delivery  
24 companies for the audit period.

25 This is misleading, as it is mostly one major

1 company in my market that exploited a, quote, unquote,  
2 "Marketplace facilitator loophole in the law to push sales  
3 tax liability onto restaurants."

4 Because of the wild west nature of their  
5 uprising, some delivery apps, such as Uber Eats, handle  
6 sales tax on our behalf, while Door Dash does not. If  
7 that sounds confusing, that's because it is, and I don't  
8 believe that's by accident. Marketplace facilitator food  
9 delivery companies began collecting sales tax as early as  
10 July 2019, and are currently collecting sales tax in the  
11 vast majority of U.S. states. Door Dash, for its part,  
12 appears to push sales tax liability onto restaurants where  
13 it can get away with it. The corporation has at least  
14 four lobbyists working on its behalf in the State of  
15 California. And when you account for the lobbying firms  
16 that retains to represent its interest in the State, such  
17 as Axiom Advisers and K Street Consulting, the combined  
18 lobbying workforce could easily be -- could easily be 10  
19 to 15, plus professionals, actively influencing policy in  
20 California at any given time.

21 In 2024, Door Dash posted net income of  
22 \$123 million on revenue of \$10.7 billion. The vast  
23 majority of my sales tax liability in the audit comes from  
24 unpaid sales taxes collected by Door Dash and, to a lesser  
25 extent, Grubhub. I learned through this audit that my

1 restaurant is also responsible for sales tax on the  
2 commissions and fees that the delivery apps charge  
3 customers, which is astounding. Every single fellow  
4 restaurateur that I've mentioned this fact to, is just as  
5 shocked and scandalized to learn this through me, just as  
6 I learned through this audit. And since discovering all  
7 of this, I have dutifully paid those sales taxes each  
8 month on behalf of sales and commission and fees  
9 transacted by Door Dash and Grubhub.

10 And let's be clear. Door Dash and Grubhub do not  
11 offer adequate reporting or communication about sales tax  
12 collections. Why? I believe because it makes the  
13 financial feasibility for restaurants it cannibalizes even  
14 more absurd. You can search the online merchant portals  
15 for Door Dash and Grubhub. You will not quickly find  
16 sales tax totals that are easily transferred to state --  
17 to state sales tax returns. The numbers must be sussed  
18 out of the other financial reports and downloads and  
19 further calculated from there. There is no sales tax  
20 report to find.

21 What CDTFA can clearly assert here, is that well,  
22 even if the sales tax reporting is not very clear, you  
23 signed the contract that stipulated you're responsible --  
24 your responsibility to handle it. And they would be right  
25 about that. I take a look back. And sure enough, in the

1 middle of that dense 21-page legal document, I acquiesced  
2 to, like updated terms on my iPhone. That responsibility  
3 was buried in a clause smack dab in the middle on page 10.  
4 That clause on page 10 is not typed in bold font, or  
5 detailed in a prominent separate summary, or a simple one  
6 pager. The language itself is confusing as the clause is  
7 refer to as, quote, unquote, "conditional," apparently  
8 based on jurisdiction.

9           It's also true that Door Dash did publish  
10 learning center articles and FAQs, just as CDTFA does,  
11 that reference sales tax responsibilities during 2020 to  
12 2022. But the practical communication to many  
13 restaurants, and certainly those of my scale, is indirect  
14 at best. It's not just my opinion. Several tax  
15 professionals and restaurant advisors, such as CPA  
16 Journal, Avalara, DAVO, et cetera, documented during the  
17 past few years that these marketplace facilitator rules  
18 are complex, confusing, and most importantly, that many  
19 restaurants are uncertain whether the platform or the  
20 restaurant bear responsibility.

21           So if you imagine during the pandemic when people  
22 are signing onto these apps switching to delivery, these  
23 things were not particularly clear. So it's comforting  
24 that I am, in a sense, not alone, but the lack of appeals  
25 for cases similar to mine makes me feel even more singled

1 out and defenseless. And so I go back again to the  
2 question of why was my small business targeted for this  
3 audit during the COVID pandemic by CDTFA? Why is the  
4 State investing more money in punishing my particular  
5 business than it could ever hope to collect from it? Why,  
6 when the result could very well mean closure, cutting off  
7 the State's tax revenue from my small business entirely,  
8 likely forcing me and my employees to turn around and seek  
9 state benefits?

10 It turns out there is no way of knowing why.  
11 CDTFA offers zero transparency into how restaurants are  
12 selected for audits. It's not made available to the  
13 taxpayers, to the public. It's not made clear to the  
14 small businesses it targets as winners and losers. So I  
15 have no way of knowing the extent to which I've been made  
16 a fool. What I do know is that no other restaurants in my  
17 community have received this type of punishment and  
18 scrutiny. Some of them are cash only establishments that  
19 have been around for decades. I hold no illusions that my  
20 arguments in this case may carry little weight with OTA  
21 and its authority within the law. And to that end, I  
22 wanted to share the following additional quotes that I  
23 received from one of CDTFA's taxpayer rights advocates,  
24 who I actually quite liked.

25 This person said to me, "Anyone with a grain of

1 conscious and beating heart would have empathy for your  
2 situation. You are by far not alone. Whether or not it's  
3 fair doesn't matter. No one can help you. The system  
4 sees your story as irrelevant information."

5 I'm only here because there's literally nowhere  
6 else left for me. I spoke with attorneys that I could not  
7 afford to hire. I sat down and talked for an hour with an  
8 aide in my local state senator's office who was empathetic  
9 about the situation and shared in my disappointment. I  
10 reached out to the California Office of Small Business  
11 Advocate. They told me they could not help me. I wrote  
12 multiple letters to Governor Gavin Newsom's office about  
13 these struggles. Worse than being rebuffed or directed by  
14 an intern to some well-intentioned resources, I received  
15 no replies at all. Literally nothing. I'm lacking in the  
16 10 to 15-plus lobbyists that Door Dash has to effect  
17 legislative change, and it would come too late for me  
18 anyway. Nonetheless, I felt it important to tell my story  
19 today to put a human face to one of the livelihoods being  
20 unnecessarily crushed by the State.

21 Now, my liability with the audit started around  
22 \$30,000. Just within a couple of years, due to penalties  
23 and interest, that is now about one-third higher. This is  
24 about as much money a large corporate restaurant can make  
25 in one night, but to my restaurant, it is absolutely

1 damning.

2 As for the audit itself, I spent countless hours  
3 of dread going through the financials, dutifully and  
4 transparently working with the auditor without accounting  
5 or legal help, worrying that my livelihood, the thing that  
6 I have poured my whole life and heart into, could be  
7 crushed for what I believe to be a punitive and unjust  
8 audit by the State I've called home and generated tax  
9 revenue in for more than two decades. All that time I  
10 could have been investing more of my money and energy into  
11 my business, my employees, my customers, my community, and  
12 my family.

13 Thank you.

14 HEARING OFFICER WILSON: Thank you.

15 Judge Long, do you have any questions for  
16 Appellant?

17 JUDGE LONG: Yeah, just a couple of questions.

18 Looking at the audit work papers, I that know a  
19 portion of the audit was based on a difference between the  
20 point of sales system and the tax returns, as well as  
21 event sales. You did not mention those in your argument  
22 at all today. Are those items still in dispute?

23 MR. BACK: I'm sorry. What was -- what was the  
24 question, the last sentence?

25 JUDGE LONG: Are those items, the event sales and

1 the POS sales still in dispute?

2 MR. BACK: In dispute?

3 JUDGE LONG: Yeah.

4 MR. BACK: No. I mean, I do think that there's  
5 some -- some issues I would point to with respect to the  
6 facility rental being charged sales tax and in terms of  
7 what I would report is also a lot for a mom-and-pop scale  
8 business, and that my landlord, for example, doesn't  
9 charge sales tax on the rent he charges me. I spoke to an  
10 attorney about it, who said that this was an area where  
11 there could be something to talk about further. But,  
12 really, what I wanted to focus my attention on for the  
13 purpose of this hearing and this appeal, is the -- the  
14 third-part delivery apps and Door Dash, which represents  
15 the majority of my -- of my liability.

16 JUDGE LONG: Okay. And then I just wanted to  
17 verify, based on your presentation and also your briefing.  
18 Is your argument that you don't owe the tax because of the  
19 sales through third party? Or that you owe the tax, but  
20 that you shouldn't have to because of the alleged loophole  
21 in the law and its fairness.

22 MR. BACK: Well, I think that's a good question,  
23 and I imagine it gets to the heart of what OTA is -- is,  
24 you know, focused on and interested in. It really is, I  
25 believe, the latter. I'm not necessarily here to try to

1 fight anything besides just putting a human face to this  
2 situation in trying to tell my story. I don't feel as  
3 though -- you know, from everything that I have learned  
4 about what OTA's, you know, authority is within the law  
5 and what the purpose is of this appeal, I don't -- I don't  
6 have a lot of encouragement as far as what -- what my  
7 story can do.

8 So I'd say, to answer your question, it's  
9 probably just the latter that I wanted to point out that  
10 story publicly. That's all. Thank you.

11 JUDGE LONG: Okay. Thank you. I don't have any  
12 further questions.

13 HEARING OFFICER WILSON: Judge Ridenour, do you  
14 have any questions for Appellant?

15 JUDGE RIDENOUR: Not at this time. Thank you.

16 HEARING OFFICER WILSON: Okay. Next, we'll go to  
17 the CDTFA's presentation.

18 Mr. Sharma, you asked for 25 minutes.

19 MR. SHARMA: Yes, Judge.

20 HEARING OFFICER WILSON: You can begin when you  
21 are ready.

22 MR. SHARMA: Thank you.

23

24 PRESENTATION

25 MR. SHARMA: Appellant operated a restaurant in

1 Fairfax, California, since March 2018. The Department  
2 performed an audit examination for the period  
3 October 1, 2019, through September 30, 2022. Appellant  
4 reported total sales of a little more \$1.6 million and  
5 claimed no deductions for the audit period; Exhibit A,  
6 page 10.

7 Appellant provided books and records, such as  
8 Door Dash reports for February 2021 to December 2021; Door  
9 Dash statements for January 2022 to September 2022;  
10 starting on page 4 or 5 of Exhibit A, Grubhub and Uber  
11 Eats reports for the audit period; federal income tax  
12 returns for 2019 to 2021; general ledgers for the audit  
13 period; bank statements for fourth quarter 2019, first  
14 quarter 2020, second quarter 2021, and third quarter 2022;  
15 point of sale sales reports from June 2022 through  
16 September 2022; point of sale tax reports for third  
17 quarter 2020 through third quarter 2022.

18 The Department used point of sale sales reports  
19 and general ledger data to determine recorded taxable  
20 sales of around \$1.7 million for the audit period;  
21 Exhibit A, page 16, 17, and 21. During the audit process,  
22 the Department noted that Appellant posted special events  
23 where food and drinks were served. The Department used  
24 general ledger data and determined audited taxable sales  
25 of around \$73,000 related to the special events for the

1       audit period; Exhibit A, page 21.

2               The Department used Door Dash statements and  
3       general ledger data to determine audited taxable sales of  
4       a little more than \$110,000 for the audit period;  
5       Exhibit A, page 18 and 19. The Department used Grubhub  
6       reports to determine audited taxable sales of around  
7       \$46,000 for the audit period; Exhibit A, page 18. A  
8       review of available information revealed that Uber Eats  
9       started reporting sales tax under its own permit, starting  
10      April 2021. The Department used Uber Eats reports to  
11      determine audited taxable sales of around \$22,000 for the  
12      period October 2019 to March 2021; Exhibit A, page 18.  
13      Based on the schedule audit procedures, the Department  
14      determined audited taxable sales of around \$1.9 million  
15      for the audit period. Appellant reported taxable sales of  
16      \$1.6 million resulting in unreported taxable sales of  
17      around \$300,000 for the audit period; Exhibit A, page 15.

18              When the Department is not satisfied with the  
19      amount of tax reported by the taxpayer, the Department may  
20      determine the amount required to be paid based on any  
21      information within its possession or may come into its  
22      possession. It is the taxpayer's responsibility to  
23      maintain and make available for examination on request all  
24      records necessary to determine the correct tax liability,  
25      including bills, receipts, invoices, or other documents of

1 original entry supporting the entries in the books of  
2 account. If a taxpayer's records are insufficient or  
3 proven unreliable, it is appropriate for the Department to  
4 compute and estimate the taxpayer's liability by  
5 alternative means.

6 The burden of proof is upon the taxpayer to prove  
7 all issues of fact by a preponderance of the evidence.  
8 The taxpayer must establish that the circumstances it  
9 asserts are more likely than not to be correct. In the  
10 case of an appeal, the Department has a minimal initial  
11 burden of showing that its determination was reasonable  
12 and rational. Once the Department has met its initial  
13 burden, the burden of proof shifts to the taxpayer to  
14 establish that a result differing from the Department's  
15 determination is warranted. Unsupported assertions are  
16 not sufficient to satisfy a taxpayer's burden of proof.

17 Appellant has contended that the third-party  
18 delivery companies it contracted, which are marketplace  
19 facilitators and other retailers for the sales at issue.  
20 Revenue & Taxation Code section 6041.5 has provided since  
21 added by Assembly Bill 147, that a delivery network  
22 company -- which will be referred to as DNC for the rest  
23 of the presentation -- is not a marketplace facilitator  
24 for purposes of the Marketplace Facilitator Act. A DNC  
25 means a business entity that maintains an internet website

1 or mobile application used to facilitate the delivery  
2 services for the sale of local products. The food  
3 delivery companies Appellant contracted with are DNC as  
4 defined by section 6041.5.

5 Section 6041.5 provides that a DNC may elect, in  
6 a reasonable manner and duration prescribed by the  
7 Department, to be deemed a marketplace facilitator. As  
8 such, if the DNC, with which Appellant contracts, had not  
9 elected to be deemed marketplace facilitators in  
10 California at the time of the sales at issue, Appellant is  
11 the retailer and is responsible for paying sales tax. The  
12 Marketplace Facilitator Act became operative on  
13 October 1, 2019. Appellant has based its contention, in  
14 parts, on its assertion that Regulation 1684.5, which  
15 discusses how third-party elections can be made, was not  
16 issued until August 2023, a year after the audit period.  
17 Appellant's contention lacks merit.

18 The Department promulgated Regulation 1684.5 as  
19 an emergency regulation, operative June 29, 2020. It  
20 included the regulatory guidance on how a DNC could elect  
21 to be deemed a marketplace facilitator. For the sales at  
22 issue, the DNC had not elected to be deemed marketplace  
23 facilitator at the time of the sales. Therefore,  
24 Appellant is the retailer on these sales, and there's no  
25 basis for adjusting the liability. No adjustments are

1 warranted for Appellant's contention.

2 Based on the foregoing, the Department has fully  
3 explained the basis for the deficiency and demonstrated  
4 that the determination was reasonable, based on the  
5 available books and records. Further, the Department has  
6 used approved audit methods to determine the deficiency.  
7 Appellant has not met its burden to demonstrate that  
8 adjustments should be made. Therefore, based on the  
9 evidence presented, the Department requests that  
10 Appellant's appeal be denied.

11 This concludes my presentation, and I'm available  
12 to answer any question you may have. Thank you.

13 HEARING OFFICER WILSON: Thank you.

14 Judge Long, do you have questions for CDTFA?

15 JUDGE LONG: I do just really quickly. One of  
16 Appellant's contentions was that the commissions and fees  
17 from the delivery services were subject to tax. I'm  
18 looking at Schedule 12A-2b, page 20, of Exhibit A. And I  
19 was wondering, can you walk me through how we get to the  
20 taxable amount? You introduced February 21 as the  
21 example.

22 MR. SHARMA: I'm sorry. What page, Judge Long?

23 JUDGE LONG: Exhibit A, page 20, the Door Dash  
24 summary for 3Q '21 -- or sorry -- 1Q '21.

25 MR. SHARMA: Okay. Exhibit A, page 20, am I

1 correct?

2 JUDGE LONG: Yes. So if you just go through,  
3 like, line 12, the February 21, I can probably understand  
4 for the remainder.

5 MR. SHARMA: Okay. So this is based on the  
6 reports we received, and it starts with the subtotal tax,  
7 tips, and customers' fees, and customers' fee tax, and  
8 total sales. Total sales is add up everything, subtotal  
9 tax, tips, and everything else. Then there's commission.  
10 There are fees, fee tax, and Door Dash total, whatever  
11 that they paid. And so then there's adjustments if there  
12 are errors or store payment or other stuff. And net  
13 payout is basically column I, which is all from D through  
14 H, plus column M, which is J to L, minus column Q, if  
15 there's any adjustments. And then there's a subtotal X.  
16 That's a subtotal X commission tax fees, and that's the  
17 taxable amount.

18 Is that clear, or do you want me to explain  
19 further, Judge Long?

20 JUDGE LONG: Well, that part is clear. And then  
21 with respect to the taxable amount, the way that I'm  
22 reading this then, is that the amount in column J, the  
23 commission, is subject to tax, but the amount in column K,  
24 the fees, are not subject to tax; is that correct?

25 MR. PARKER: Judge Long, that is correct. So

1 the -- in the calculation we got to the subtotal and added  
2 the commission back in, because the commission is based on  
3 the sales amount. Our understanding is that the fees are  
4 related to fees that they paid to Door Dash to be part  
5 of -- you know, their -- their fees related to other  
6 thing. So the commission is what they paid to -- what  
7 Door Dash takes related to the sales, that is the total  
8 amount of the sales price. So that's why it's added back  
9 in.

10 JUDGE LONG: And then so it would be just a  
11 percentage then of the sale is what's paid?

12 MR. PARKER: Well, the commission is generally a  
13 percentage of the sales, and that's what Door Dash takes  
14 as part of the -- the -- what they charge the retailer.

15 JUDGE LONG: Okay. Thank you. No further  
16 questions.

17 HEARING OFFICER WILSON: Judge Ridenour, do you  
18 have questions?

19 JUDGE RIDENOUR: No questions. Thank you.

20 HEARING OFFICER WILSON: Thank you.

21 I don't have any questions.

22 Mr. Back, if you would like five minutes for a  
23 rebuttal or a losing statement, you can take that. Are  
24 you ready?

25 MR. BACK: Sure. Thank you.

1 CLOSING STATEMENT

2 MR. BACK: I'll just say that I, you know, in  
3 terms of the presentation from CDTFA that it indicates  
4 that I offered very full compliance to whatever was  
5 requested of me in terms of opening my books and documents  
6 to the auditor during the audit period. I was very  
7 cooperative. Even that was -- even though that was a very  
8 difficult process for me to handle individually on top of  
9 operating a -- operating a restaurant week to week. And  
10 also, I believe that what was articulated in the CDTFA  
11 presentation is actually pretty good and clear about the  
12 loophole that is exploited by Door Dash.

13 It's just a matter of what you want to call it  
14 when you have a delivery network company and a marketplace  
15 facilitator electing to do something different than what  
16 everyone in the public perceives it to do in order to  
17 avoid its tax responsibilities for its transactions on  
18 behalf of my restaurant. That's, of course, related to  
19 what I believe is AB-147 and the whole other issue outside  
20 of the jurisdiction of this -- of this hearing but is --  
21 yeah, I just -- I would say that I think that that was  
22 made pretty clear about how they -- yeah, how Door Dash  
23 was able to, quote, unquote, "elect itself as a different  
24 type of company during the pandemic."

25 And that's it.

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HEARING OFFICER WILSON: Thank you.

One final -- panel, Judge Long, any further questions?

JUDGE LONG: No further questions. Thank you.

HEARING OFFICER WILSON: Judge Ridenour any further questions.

JUDGE RIDENOUR: Not so much a question. I just want you to know we do appreciate how difficult it is to come here and represent yourself and the situation you've been going through. And we thank you so much for coming up here and letting us know your story. And we will definitely apply the law to the situation, but do understand. We appreciate you being here and telling us your story.

MR. BACK: Thank you. I appreciate that.

HEARING OFFICER WILSON: Okay. That concludes our hearing for today. The case is being submitted on September 17, 2025, the record is now closed.

Thank you everyone for participating today. The panel will meet and deliberate and decide your case. We will issue a written opinion within 100 days.

Today's hearing in the Appeal of Way Station, LLC, is now concluded.

(Proceedings concluded at 1:54 p.m.)

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HEARING REPORTER'S CERTIFICATE

I, Ernalyne M. Alonzo, Hearing Reporter in and for the State of California, do hereby certify:

That the foregoing transcript of proceedings was taken before me at the time and place set forth, that the testimony and proceedings were reported stenographically by me and later transcribed by computer-aided transcription under my direction and supervision, that the foregoing is a true record of the testimony and proceedings taken at that time.

I further certify that I am in no way interested in the outcome of said action.

I have hereunto subscribed my name this 30th day of September, 2025.

\_\_\_\_\_  
ERNALYN M. ALONZO  
HEARING REPORTER