2026-OTA-383
Nonprecedential

OFFICE OF TAX APPEALS

STATE OF CALIFORNIA

In the Matter of the Appeal of:	OTA Case No.: 240917433
A. ALDAMTY,	CDTFA Case ID: 4-283-397
dba G&A Mini Mart	

OPINION

Representing the Parties:

For Appellant: A. Aldamty

For Respondent: Jason Parker, Chief of Headquarters Ops.

K. WILSON, Hearing Officer: Pursuant to Revenue and Taxation Code (R&TC) section 6561, A. Aldamty, doing business as G&A Mini Mart, (appellant) appeals a decision issued by respondent California Department of Tax and Fee Administration (CDTFA) denying, in part, appellant's timely petition for redetermination of a Notice of Determination (NOD) issued on October 14, 2022. The NOD is for tax of $68,963, plus applicable interest, and a negligence penalty of $6,896.35 for the period July 1, 2019, through March 31, 2022 (liability period).[1]

Subsequently, CDTFA performed a reaudit, which increased the determined measure of tax, increasing the tax liability to $95,458 and the negligence penalty to $9,545.82. CDTFA issued a timely Notice of Increase to the NOD pursuant to R&TC section 6563(a). A second reaudit was prepared to make adjustments to the measure of tax in the first reaudit as ordered in CDTFA's Decision. As a result of the second reaudit, the tax liability decreased to $94,955, and the negligence penalty decreased to $9,495.41. Although the second reaudit reduced the measure of tax from the first reaudit, the overall tax liability was still higher than the amount in the NOD.

Appellant waived the right to an oral hearing; therefore, the matter was submitted to the Office of Tax Appeals (OTA) on the written record pursuant to California Code of Regulations, title 18, section 30209(a).

[1] Although appellant sold his business and closed out the seller's permit with an effective date of February 28, 2022, appellant filed on a quarterly basis; thus, the liability period is through the end of the first quarter of 2022, March 31, 2022.

ISSUES[2]

1. Whether further adjustments to the measure of unreported taxable sales are warranted.
2. Whether appellant was negligent.

FACTUAL FINDINGS

1. Appellant, a sole proprietor doing business as G&A Mini Mart, operated a convenience store located in Taft, California, selling nontaxable food products, tobacco products, vape products, carbonated beverages, and taxable sundry items. CDTFA issued appellant a seller's permit with an effective start date of June 30, 2016. Appellant ceased operations with an effective close-out date of February 28, 2022. Appellant has not been previously audited.
2. For the liability period, appellant reported on his sales and use tax returns (SUTRs) total sales of $1,061,147, claimed deductions of $119,667 for nontaxable sales of food products, and reported sales tax reimbursement included of $63,643. Appellant also reported $4,000 in sales of fixtures and equipment at close-out. In total, appellant reported a taxable measure of $881,837 for the liability period.
3. For his reporting method, appellant stated that a daily summary report was printed from an electronic cash register, and at the end of each month, the sales information was communicated to his outside bookkeeper, who prepared the quarterly SUTRs.
4. For audit, appellant provided quarterly profit and loss statements (P&Ls) for the third quarter of 2019 (3Q19), 4Q19, 1Q20 to 4Q20, and monthly for calendar year 2021; bank statements for the liability period; and merchandise purchase invoices for the liability period. Appellant did not provide any other books and records such as sales tax worksheets, cash register tapes, sales and purchase journals, or federal income tax returns for the liability period.

[2] In his appeal with OTA, appellant requested relief of interest on the basis that he had no intention to underpay his sales tax liability, and the underpayment was a result of errors by his accountant due to the COVID-19 pandemic. The imposition of interest is mandatory. (R&TC, § 6482.) There is no statutory right to interest relief. (R&TC, § 6593.5.) The law allows CDTFA, in its discretion, to grant relief of all or any part of the interest imposed on a person under the Sales and Use Tax Law where the failure to pay the tax is due in whole or in part to an unreasonable error or delay by an employee of CDTFA acting in their official capacity. (R&TC, § 6593.5(a)(1).) Any person requesting interest relief must include a statement under penalty of perjury setting forth the facts on which the request is based. (R&TC, § 6593.5(c).) Appellant had not previously requested relief of interest with CDTFA; and therefore, CDTFA has not addressed it. Accordingly, OTA lacks jurisdiction to address interest relief here because OTA's review is limited to whether CDTFA abused its discretion in denying any interest relief. (*Appeal of Micelle Laboratories, Inc.*, 2020-OTA-290P.) Thus, interest relief is not an issue in the case here.

5. CDTFA obtained appellant's state income tax return (SITR) information from the Franchise Tax Board for calendar years 2019, 2020, and 2021. CDTFA compared total sales (excluding sales tax reimbursement) to the cost of goods sold (COGS) from the SITR information and computed book markup factors[3] of 0.97, 1.15, and 1.24 for 2019, 2020, and 2021, respectively. CDTFA noted that the 2019 markup factor was less than one, which indicated that appellant was selling items for less than his cost (i.e., a negative markup). CDTFA also found the markup factors for 2020 and 2021 were low based on its experience in audits of similar businesses in appellant's area. Thus, CDTFA concluded that appellant's reported total sales were potentially understated and that further analysis was needed to verify appellant's taxable sales.
6. CDTFA compiled taxable sales, nontaxable sales, total sales, sales tax reimbursement, purchases of taxable merchandise, purchases of nontaxable merchandise, and total merchandise purchases from the P&Ls for 3Q19 through 4Q21.
7. CDTFA compared nontaxable sales reported on the SUTRs to nontaxable sales recorded in the P&Ls noting no differences for 3Q19 through 4Q21. CDTFA compared taxable sales reported on the SUTRs to taxable sales recorded in the P&Ls noting no differences for 3Q19 through 4Q21. CDTFA compared sales tax reimbursement reported on the SUTRs to sales tax reimbursement recorded in the P&Ls noting a minor difference for 3Q19 through 4Q21.
8. CDTFA obtained Form 1099-K[4] data for the period July 1, 2019, through December 31, 2021, and compiled credit card sales of $1,980,546. CDTFA compared total sales (including sales tax reimbursement) of $968,212 to credit card sales and computed a difference of $1,012,334 for that period. Thus, credit card sales alone were greater than reported total sales, which was an indication that reported sales were understated.

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[3] A "markup" is the amount by which the cost of merchandise is increased to set the retail price. For example, if the retailer's cost is $0.70 and it charges customers $1.00, the markup is $0.30. The formula for determining the markup percentage is markup amount ÷ cost. In this example, the markup percentage is 42.86 percent (0.30 ÷ 0.70 = 0.42857). A "book markup" (sometimes referred to as an "achieved markup") is one that is calculated from the retailer's records. A "markup factor" is the factor by which cost of goods sold is multiplied to determine total sales. The markup factor is calculated by dividing sales by the cost of goods sold. The markup factor is equal to the markup plus 100 percent.

[4] Form 1099-K is an IRS form titled, "Payment Card and Third-Party Network Transactions," which shows the monthly and annual amounts paid to a merchant by a bank, credit card company, or third-party network, during a given time period. Form 1099-K data includes payments made by any electronic means, including, but not limited to, credit cards, debit cards, and PayPal.

9. Using bank statements for July 1, 2019, through February 28, 2022, CDTFA compiled bank deposits from sales proceeds of $2,715,668.[5]
10. CDTFA deducted lottery sales and commissions and for each quarter, multiplied the result by the reported taxable sales percentages to compute audited taxable sales (including sales tax reimbursement) of $1,965,970 for July 1, 2019, through February 28, 2022. Then for each quarter, CDTFA divided audited taxable sales (including sales tax reimbursement) by one plus the applicable sales tax rate to compute audited taxable sales (excluding sales tax reimbursement) of $1,833,072. Upon comparison to reported taxable sales of $881,837[6] for July 1, 2019, through February 28, 2022, CDTFA calculated unreported taxable sales of $951,235 by using the bank deposit analysis.
11. As a test of reasonableness, CDTFA compared audited sales to estimated COGS based on the SITR information and computed audited markup factors of 1.23, 1.54, and 1.49 for 2019, 2020, and 2021, respectively. The overall markup factor of 1.47 was considered reasonable for appellant's business.
12. CDTFA issued the NOD to appellant on October 14, 2022, based on the above-mentioned audit, with a tax liability of $68,963 plus applicable interest and a negligence penalty of $6,896.35.[7]
13. Appellant filed a timely petition disputing the NOD.
14. After conferring with appellant, CDTFA decided to recompute audited taxable sales using the markup method. CDTFA was unable to perform a shelf test[8] to calculate appellant's markup because appellant did not provide sales invoices with corresponding merchandise purchase invoices. Appellant estimated his markups for tobacco products, vape products, carbonated beverages, and sundry items, which CDTFA weighted based

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[5] Bank deposits are not gross receipts. (R&TC, § 6012(a).) However, where a retailer is engaged in the business of making retail sales of tangible personal property, the retailer's bank deposits, net of deposits from non-sales transactions, are evidence of gross receipts from the retail sale of tangible personal property. CDTFA can use this evidence to determine audited taxable sales when sales cannot be accurately established using a direct approach because of a lack of adequate records.

[6] This amount included the reported $4,000 sale of fixtures and equipment at close-out of the business.

[7] The NOD also reflects a payment/credit of $2,817.66.

[8] A shelf test is an accounting comparison of known costs and associated selling prices used to compute markups.

on the 1Q21 purchase segregation (as explained below) and computed a taxable markup of 20 percent (a 1.2 markup factor).

15. CDTFA computed a self-consumption allowance of $6,600 ($200 × 33 months) for the liability period based on its discussions with appellant. Appellant does not dispute this item; accordingly, OTA does not discuss it further.

16. Using the merchandise purchase invoices for 1Q21, CDTFA compiled total merchandise purchases of $178,956. Upon comparison to total merchandise purchases of $67,297 recorded in the P&L for 1Q21, CDTFA computed a difference of $111,659 and an understatement error of 166 percent.

17. Next, CDTFA prepared a purchase segregation,[9] which disclosed taxable purchases of tobacco products (72 percent), vape products (16 percent), carbonated beverages (4 percent), and sundry items (8 percent). The total of the taxable merchandise was 94 percent of total purchases for 1Q21.

18. CDTFA multiplied COGS from the 2019 and 2020 SITRs by the 166 percent understatement error to compute audited COGS for those years. For 2021, CDTFA decided to compute COGS by increasing audited COGS for 2020 by the same rate as the increase between audited COGS from 2019 to 2020. CDTFA calculated that audited COGS increased by 7.6 percent between 2019 and 2020, and therefore, multiplied 2020 COGS by 1.076 to compute audited COGS for 2021. Next, CDTFA multiplied the audited COGS for 2019, 2020, and 2021 by the 94 percent taxable purchase ratio to compute audited taxable COGS. CDTFA deducted self-consumed purchases of taxable merchandise from the audited taxable COGS and then made a one percent adjustment for pilferage to compute taxable COGS available for sale for each year. CDTFA multiplied the taxable COGS available for sale by the audited markup factor to compute audited taxable sales of $2,383,462 for 2019, 2020, and 2021. Upon comparison to reported taxable sales of $900,306, CDTFA computed unreported taxable sales of $1,483,156 and percentages of error for each year.

19. CDTFA applied the percentages of error to the respective taxable sales reported on the SUTRs and the 2021 percentage of error to 1Q22. In total, CDTFA computed unreported taxable sales of $1,310,056 for the liability period. (Reaudit item 1.)

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[9] CDTFA uses a purchase segregation test to establish the proportion of merchandise purchases in various product categories in order to compute the percentage of taxable merchandise purchases, as well as the percentages of merchandise in each category.

20. CDTFA issued the first reaudit report, which increased the determined measure of tax by $365,421, from $951,235 to $1,316,656 ($1,310,056 + $6,600). By letter dated March 8, 2023, CDTFA issued a timely Notice of Increase.[10]

21. CDTFA's Appeals Bureau held an appeals conference and appellant provided documentation in support of his contentions. CDTFA reviewed the new documentation and concluded adjustments were warranted that would decrease the measure of tax in the reaudit.

22. CDTFA issued a Decision on July 3, 2024, ordering a reaudit to incorporate a 5 percent allowance for taxable sales made with CalFresh Electronic Benefit Transfer (EBT)[11] cards and store supplies of $25 per month in COGS but otherwise denied appellant's petition for redetermination.

23. Using the same markup method as in the first reaudit, CDTFA further reduced audited taxable COGS for store supply purchases and then reduced the audited taxable sales by CalFresh EBT sales[12] and calculated audited taxable sales of $2,376,501. CDTFA computed unreported taxable sales of $1,476,195 and percentages of error for each year. CDTFA applied the percentages of error to the respective taxable sales reported on the SUTRs and the 2021 percentage of error to 1Q22. In total, CDTFA computed unreported taxable sales of $1,303,089 for the liability period.

24. On September 10, 2024, CDTFA issued a second reaudit report, which reduced the first reaudit measure of tax by $6,966, from $1,316,656 to $1,309,690.

25. Appellant timely appealed to OTA.

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[10] The increase notice was timely issued because the NOD was not yet final, and the increase notice was issued within three years after the NOD was issued. (R&TC, § 6563(a).)

[11] Appellant accepted CalFresh Electronic Benefit Transfer (EBT) cards from customers as payment for eligible food items. The CalFresh EBT program is the system used for the delivery, redemption, and reconciliation of CalFresh benefits. CalFresh is California's implementation of the Supplemental Nutrition Assistance Program (SNAP) formally known as the federal Food Stamp Program. Recipients of CalFresh benefits access their benefits with an EBT card, which is similar to a "debit card." Sales of eligible food items purchased with CalFresh benefits are exempt from tax, even if the sale of the food item is normally taxable. (Cal. Code Regs., tit. 18, § 1602.5(c).)

[12] Appellant argued that sales paid with CalFresh EBT cards should be incorporated into the taxable purchase ratio. Appellant did not provide his sales records (i.e., cash register tapes) for sales paid by CalFresh EBT (i.e., redemptions), but provided additional Form 1099-K statements from Conduent State and Local Solutions, Inc. for CalFresh EBT redemptions, which totaled $117,879 for 2019, 2020, and 2021. CDTFA could not verify whether appellant included sales paid with CalFresh benefits exempt under R&TC section 6373(a) in claimed nontaxable sales of food products in accordance with R&TC section 6373(d). CDTFA decided to make a separate reduction to audited taxable sales equal to five percent of CalFresh EBT redemptions.

DISCUSSION

Issue 1: Whether further adjustments to the measure of unreported taxable sales are warranted.

California imposes sales tax on a retailer's retail sales of tangible personal property sold in this state measured by the retailer's gross receipts, unless the sale is specifically exempt or excluded from taxation by statute. (R&TC, §§ 6012, 6051.) For the purpose of the proper administration of the Sales and Use Tax Law and to prevent the evasion of the sales tax, the law presumes that all gross receipts are subject to tax until the contrary is established. (R&TC, § 6091.) It is the retailer's responsibility to maintain complete and accurate records to support reported amounts and to make them available for examination. (R&TC, §§ 7053, 7054; Cal. Code Regs., tit. 18, § 1698(b)(1).)

Although gross receipts from the sale of "food products" for human consumption are generally exempt from sales tax, the exemption does not apply to sales of alcoholic beverages or sodas. (R&TC, § 6359(a), (b)(3).) Tangible personal property purchased with CalFresh benefits is exempt from sales tax. (R&TC, § 6373(a).) The law provides a safe harbor for retailers who receive gross receipts in the form of CalFresh benefits as payment for tangible personal property that normally is subject to the tax. (R&TC, § 6373(d).) In lieu of separately accounting for exempt CalFresh benefits used to purchase otherwise taxable goods, such as carbonated beverages, a retailer may deduct on each sales tax return an amount equal to two percent of the total amount of CalFresh benefits redeemed during the period for which the return is filed.[13] (Cal. Code Regs., tit. 18, § 1602.5(c).) This deduction may be taken in lieu of accounting separately for such sales. (*Ibid*.) Exemptions from tax are strictly construed against the taxpayer who has the burden of proving that the statutory requirements have been satisfied. (*Appeal of Snowflake Factory LLC*, 2020-OTA-270P.)

If CDTFA is not satisfied with the amount of tax reported by the taxpayer, or in the case of a failure to file a return, CDTFA may determine the amount required to be paid on the basis of any information which is in its possession or may come into its possession. (R&TC, §§ 6481, 6511.) In the case of an appeal, CDTFA has a minimal, initial burden of showing that its determination was reasonable and rational. (*Appeal of Talavera*, 2020-OTA-022P.) Once CDTFA has met its initial burden, the burden of proof shifts to the taxpayer to establish that a

[13] Under certain circumstances not relevant here, retailers may take a deduction in excess of 2 percent. (See Cal. Code Regs., tit. 18, § 1602.5(c).)

result differing from CDTFA's determination is warranted. (*Ibid*.) Unsupported assertions are not sufficient to satisfy a taxpayer's burden of proof. (*Ibid*.)

Here, appellant provided limited books and records for audit. CDTFA's preliminary analysis found low book markups, in particular a negative book markup in 2019, and also found that credit card sales, according to Form 1099-K data, alone were significantly greater than total reported sales, which indicates that reported sales were potentially understated. Thus, OTA finds that it was reasonable for CDTFA to question reported sales and use an indirect audit method to compute appellant's sales. CDTFA initially used the bank deposit analysis method as the basis for its determination. Upon receipt of new information presented during the agency-level appeals process, SNAP receipts and purchase invoices, CDTFA concluded that the markup method produced a more accurate result because bank deposits do not always capture all sales made and purchases are more indicative of sales than deposits. CDTFA's use of the bank deposit analysis and markup methods are recognized and accepted accounting procedures, and the application of these methods were utilized in a rational manner. (See *Appeal of Amaya*, 2021-OTA-328P.) Based on the foregoing, OTA concludes that CDTFA has established that its determination is reasonable and rational, and accordingly, the burden shifts to appellant to show errors in the audit.

Appellant disputes that his markup was 22 percent. Appellant contends that most of his taxable sales were for tobacco products where his markup was between 5 to 10 percent. Appellant provided eight cash register tapes and eight purchase invoices in support of his contention. Appellant also disputes that his taxable sales ratio was 97 percent[14] and contends that he sells many nontaxable items which is supported by the amount (almost $180,000 in three years) of CalFresh EBT sales.

During the audit, CDTFA was unable to perform a shelf test to establish audited markups because appellant did not provide sales invoices with corresponding merchandise purchase invoices. Thus, the audited taxable markup of 20 percent was based on markups for tobacco products, vape products, carbonated beverages, and sundry items as discussed with appellant and weighted based on the purchase segregation of merchandise purchase invoices for 1Q21. In regard to tobacco products, a 15 percent markup was weighted by a 72 percent purchase ratio from the purchase segregation resulting in a weighted average markup of 10.8 percent or rounded to 11 percent. The 11 percent weighted average markup is in line with appellant's claim of 10 percent markup on tobacco products. Appellant's claim that CDTFA used a

[14] It is unclear how appellant arrived at this percentage because CDTFA's audit utilized a 94 percent taxable sales ratio. Nonetheless, this argument is discussed in detail below.

22 percent markup is incorrect, CDTFA calculated a 20 percent weighted average markup for all taxable items.

Appellant provides eight cash register tapes and eight merchandise purchase invoices for various dates within the liability period, primarily for three types of cigarettes. Appellant did not provide any analysis of the documentation, such as a shelf test, to support his contention that his markup was between 5 to 10 percent. A shelf test should include a representative period, such as a purchase cycle, that would include all types of merchandise that appellant routinely purchased and sold. (See, e.g., CDTFA Audit Manual § 0908.10 (February 2017).)[15] OTA notes that the merchandise purchase invoices reflect numerous types of tobacco products purchased but appellant did not provide cash register tapes for the other types of tobacco products. OTA finds that appellant has not provided adequate documentation from which a representative markup for tobacco products could be computed. Accordingly, OTA finds no basis to reduce the audited taxable markup.

CDTFA computed the 94 percent taxable purchase ratio based on the purchase segregation of merchandise purchase invoices for 1Q21. Appellant states that his CalFresh EBT redemptions of approximately $180,000 were proof that the taxable sales ratio should be lower; however, appellant did not provide evidence of his CalFresh EBT redemptions. Appellant has not indicated what he believes was his taxable purchase ratio or provided other documentation from which a lower taxable purchase ratio may be determined. Accordingly, OTA finds no basis to reduce the audited taxable purchase ratio.

Appellant contends "he left the business on February 28, 2022, and audit should not include March 2022." While the liability period is through the end of 1Q22, the liability computed for the 1Q22 is based on an error ratio applied to taxable sales appellant reported on his 1Q22 SUTR. Thus, the liability was computed on reported sales through February 28, 2022, when appellant ceased operations and does not include any measure of tax attributed to March 2022. Accordingly, OTA rejects appellant's contention that the liability includes sales for March 2022.

Appellant wishes to settle his liability. However, OTA has no authority to either settle or compromise a tax liability, and OTA's jurisdiction in this case is limited to determining the correct

[15] CDTFA's Audit Manual summarizes CDTFA's audit policies and procedures, but it does not have the force or effect of law. (*Appeal of Micelle Laboratories, Inc*., 2020-OTA-290P.)

amount of an appellant's tax liability.[16] (*Appeals of Dauberger, et al.* (82-SBE-082) 1982 WL 11759.)

In summary, OTA finds that CDTFA computed audited taxable sales based on the best-available evidence. Appellant has not identified any errors in CDTFA's computation of audited taxable sales or provided documentation or other evidence in support of his contentions from which a more accurate determination could be made. As appellant bears the burden of proof, OTA concludes that no adjustments are warranted.

Issue 2: Whether appellant was negligent.

R&TC section 6484 provides that, if any part of a deficiency for which a deficiency determination is made is due to negligence or intentional disregard of the law or authorized rules and regulations, a penalty of 10 percent of the amount of the determination shall be added thereto. Negligence is generally defined as a failure to exercise such care that a reasonable and prudent person would exercise under similar circumstances. (*Warner v. Santa Catalina Island Co.* (1955) 44 Cal.2d. 310, 317; see also *People v. Superior Court* (*Sokolich*) (2016) 248 Cal.App.4th 434, 447.) Generally, a penalty for negligence or intentional disregard should not be added to deficiency determinations associated with the first audit of a taxpayer in the absence of evidence establishing that any bookkeeping and reporting errors cannot be attributed to the taxpayer's good faith and reasonable belief that its bookkeeping and reporting practice were in substantial compliance with the requirements of the Sales and Use Tax Law or authorized regulations. (Cal. Code Regs, tit. 18, § 1703(c)(3)(A); see also *Independent Iron Works, Inc. v. State Bd. of Equalization* (1959) 167 Cal.App.2d 318, 321-324.)

A taxpayer shall maintain and make available for examination on request by CDTFA, all records necessary to determine the correct tax liability under the Sales and Use Tax Law and all records necessary for the proper completion of the sales and use tax return. (R&TC, §§ 7053 7054; Cal. Code Regs, tit. 18, § 1698(b).) All records required to be retained under this regulation must be preserved for a period of not less than four years. (Cal. Code Regs, tit. 18, § 1698(i).) Failure to maintain and keep complete and accurate records will be considered evidence of negligence or intent to evade the tax and may result in penalties or other appropriate administrative action. (Cal. Code Regs, tit. 18, § 1698(k).)

Appellant contends any underpayment of sales tax to the state was not intentional. Appellant asserts that errors by his accountant occurred as a result of the COVID-19 pandemic.

[16] CDTFA has exclusive jurisdiction to settle or compromise the liability. (See R&TC, §§ 7093.5; 7093.6)

Even so, appellant failed to provide complete and accurate books and records for audit. OTA finds that the failure to maintain and provide complete and accurate books and records supporting sales for audit is evidence of negligence. CDTFA compared unreported taxable sales of $1,309,690 to reported taxable sales (excluding the sale of fixtures and equipment) of $877,837 for the liability period, which results in an error rate of 149 percent. OTA finds that the large amount of the understatement along with the large error ratio are evidence of negligence.

As noted previously, credit card sales for the 4Q19 to the 4Q21 materially exceeded total sales reported on the SUTRs. Thus, appellant knew or should have known that reported sales were understated.

In light of the above, OTA finds that appellant did not have a good faith and reasonable belief that his bookkeeping and reporting practice were in substantial compliance with the requirements of the Sales and Use Tax Law. OTA also finds that appellant did not exercise the care that a reasonably prudent person would exercise under similar circumstances. Accordingly, OTA finds that the negligence penalty was properly imposed.

HOLDINGS

1. Further adjustments to the measure of unreported taxable sales are not warranted.
2. Appellant was negligent and the penalty was properly applied.

DISPOSITION

CDTFA's actions adjusting the tax to $94,955, and the negligence penalty to $9,495.41 are sustained.

Signed by:
Kim Wilson
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Kim Wilson
Hearing Officer

We concur:

DocuSigned by:
Josh Aldrich
48745BB806014B4...
Josh Aldrich
Administrative Law Judge

Signed by:
Natasha Ralston
25F8FE08FF56478...
Natasha Ralston
Administrative Law Judge

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