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 8 situated individuals

9 **SUPERIOR COURT OF THE STATE OF CALIFORNIA**
 10 **FOR THE COUNTY OF LOS ANGELES**

11 JESSICA VARGAS ZARAGOZA, on behalf
 12 of herself and on behalf of all similarly
 13 situated individuals,

14 Plaintiff,

15 v.

16 AMERICAN TAX SOLUTIONS, a California
 corporation, and DOES 1 through 10,
 inclusive,

17 Defendants.

CASE NO: 22STCV09469

Assigned to the Hon. Carolyn B. Kuhl, Dept. 12

**FIRST AMENDED CLASS AND
 REPRESENTATIVE ACTION
 COMPLAINT FOR:**

**1. FAILURE TO PAY ALL OVERTIME
 WAGES (LABOR CODE §§ 510 AND 1194)**

**2. FAILURE TO PROVIDE REST PERIODS
 OR PROPER COMPENSATION IN LIEU
 THEREOF (LABOR CODE § 226.7; IWC
 WAGE ORDER 4-2001)**

**3. KNOWING AND INTENTIONAL
 FAILURE TO COMPLY WITH ITEMIZED
 EMPLOYEE WAGE STATEMENT
 PROVISIONS (LABOR CODE § 226(a), (e))**

**4. FAILURE TO TIMELY PAY WAGES
 DUE AT SEPARATION OF
 EMPLOYMENT (LABOR CODE §§ 201-
 203)**

**5. INJUNCTIVE RELIEF AND
 RESTITUTION FOR THE VIOLATION OF
 BUSINESS AND PROFESSIONS CODE §
 17200**

**6. CIVIL PENALTIES PURSUANT TO
 LABOR CODE § 2698 ET SEQ. FOR
 VIOLATION OF LABOR CODE §§ 201-202,
 226(a), 226.7, 510, AND 1194 AND
 PURSUANT TO LABOR CODE § 2699(a)**

05/25/2022

Sherri R. Carter, Executive Officer / Clerk of Court

By: M. Arellanes Deputy

**FOR VIOLATION OF LABOR CODE §§
226.3 AND 558**

DEMAND FOR JURY TRIAL

Complaint Filed: March 17, 2022

1 Plaintiff JESSICA VARGAS ZARAGOZA (“Plaintiff”), individually, and on behalf of all
2 similarly situated individuals (the “Class” or “Plaintiff’s Class”), and on behalf of the general public,
3 and as an “aggrieved employee” under the Labor Code Private Attorneys General Act of 2004,
4 complains of AMERICAN TAX SOLUTIONS, a California corporation, and/or any subsidiaries or
5 affiliated companies (hereinafter collectively referred to as “Defendants”), and each of them, as
6 follows:

7 **I.**

8 **INTRODUCTION AND FACTUAL BACKGROUND**

9 1. This is a Class and Representative Action, pursuant to Code of Civil Procedure § 382
10 and Labor Code § 2698 *et seq.*, on behalf of Plaintiff and the Class of individuals described in detail
11 below against Defendants.

12 2. For at least four (4) years prior to the filing of this action and continuing to the present
13 (the “liability period”), Defendants have had a consistent policy of failing to pay all overtime wages
14 due; provide legally compliant rest periods, or proper compensation in lieu thereof; issue accurately
15 itemized wage statements; and issue all wages due and owing upon separation of employment.

16 3. Plaintiff, on behalf of herself and members of the Class, brings this action pursuant to
17 Labor Code §§ 201-203, 226(a), 226.7, 510, and 1194 seeking compensation for all unpaid wages,
18 rest period premium wages, statutory penalties, injunctive and other equitable relief, and reasonable
19 attorneys’ fees and costs.

20 4. Plaintiff, on behalf of herself and Class Members, pursuant to Business & Professions
21 Code §§ 17200-17208, also seeks injunctive relief, restitution, and disgorgement of all benefits
22 Defendants enjoyed from their failure to pay all wages due.

23 5. Plaintiff, on behalf of herself and all aggrieved employees pursuant to Labor Code §§
24 2698 *et seq.*, seeks penalties for Defendants’ various violations of the California Labor Code.

25 6. Venue is proper in this judicial district, pursuant to Code of Civil Procedure § 395
26 because Defendants employed Plaintiff in Los Angeles County, California.

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1 **II.**

2 **PARTIES**

3 **A. Plaintiff**

4 7. Plaintiff JESSICA VARGAS ZARAGOZA was employed by Defendants from April
5 2020 through January 2022 as a non-exempt employee and performed work for Defendants in Los
6 Angeles County, California.

7 8. During her work with Defendants, Plaintiff was:

- 8 a. Willfully denied the payment of all overtime wages due;
9 b. Willfully denied all rest periods or proper compensation in lieu thereof;
10 c. Willfully denied accurately itemized wage statements; and
11 d. Willfully denied the timely payment of all wages upon separation of her
12 employment.

13 **B. Defendants**

14 9. Defendant AMERICAN TAX SOLUTIONS is a California corporation that employed
15 Plaintiff and Class Members in Los Angeles County, California.

16 10. The true names and capacities, whether individual, corporate, associate, or otherwise,
17 of Defendants sued herein as DOES 1 to 10, inclusive, are currently unknown to Plaintiff, who
18 therefore sues Defendants by such fictitious names under Code of Civil Procedure § 474. Plaintiff is
19 informed and believes, and based thereon alleges, that each of the Defendants designated herein as a
20 DOE is legally responsible in some manner for the unlawful acts referred to herein. Plaintiff will
21 seek leave of court to amend this Complaint to reflect the true names and capacities of the Defendants
22 designated hereinafter as DOES when such identities become known.

23 11. Plaintiff is informed and believes, and based thereon alleges, that each Defendant acted
24 in all respects pertinent to this action as the agent of the other Defendants, carried out a joint scheme,
25 business plan or policy in all respects pertinent hereto, and the acts of each Defendant are legally
26 attributable to the other Defendants.

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12. The Defendants named herein as DOE 1 through DOE 10 are and were persons acting on behalf of, or acting jointly with, Defendants, who violated, or caused to be violated, one or more provisions of the California Labor Code as alleged herein.

III.

CLASS ACTION ALLEGATIONS

13. Plaintiff brings this action on behalf of herself, and all others similarly situated as a Class Action pursuant to § 382 of the Code of Civil Procedure. Plaintiff seeks to represent the following class composed of and defined as follows:

THE CLASS

All persons employed in a non-exempt position by Defendants in California at any time since the date four years preceding the filing of this Action and continuing through the present.

14. Plaintiff reserves the right under Rule 3.765, California Rules of Court, to amend or modify this class description with greater specificity or further division into subclasses or limitation to particular issues.

15. This action has been brought and may properly be maintained as a class action under the provisions of § 382 of the Code of Civil Procedure because there is a well-defined community of interest in the litigation and each proposed Class is easily ascertainable.

A. Numerosity

16. The potential members of the Class as defined are so numerous that joinder of all class members is impracticable. While the precise number of members of the Class has not been ascertained at this time, Plaintiff is informed and believes, and based thereon alleges, that Defendants currently employ, and during the relevant time periods employed, over 50 persons in the State of California who fall within the Class definition.

17. Accounting for employee turnover during the relevant period necessarily increases this number. Plaintiff alleges Defendants' employment records would provide information as to the number and location of members of the Class. Joinder of members of the Class is not practicable.

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1 **B. Commonality**

2 18. There are questions of law and fact common to the Class that predominate over any
3 questions affecting only individual class members. These common questions of law and fact include,
4 without limitation:

- 5 a. Whether Defendants failed to pay all overtime wages due to Plaintiff and Class
6 Members, in violation of Labor Code §§ 510 and 1194;
- 7 b. Whether Defendants failed to properly provide rest periods, or proper
8 compensation in lieu thereof to Plaintiff and Class Members, in violation of
9 Labor Code § 226.7, and IWC Wage Order 4-2001;
- 10 c. Whether Defendants failed to timely Plaintiff and pay Class Members all
11 wages due and owing at the separation of their employment, in violation of
12 Labor Code §§ 201-203
- 13 d. Whether Defendants failed to provide Plaintiff and Class Members with
14 accurately itemized wage statements, in accordance with Labor Code § 226(a),
15 (e); and
- 16 e. Whether Plaintiff and members of the Class are entitled to equitable relief
17 pursuant to Business & Professions Code § 17200 *et seq.*

18 **C. Typicality**

19 19. The claims of the named Plaintiff are typical of the claims of members of the Class.
20 Plaintiff and members of the Class sustained injuries and damages arising out of and caused by
21 Defendants' common course of conduct in violation of laws, regulations that have the force and effect
22 of law, and statutes as alleged herein.

23 **D. Adequacy of Representation**

24 20. Plaintiff will fairly and adequately represent and protect the interests of members of
25 the Class. Counsel who represents Plaintiff are competent and experienced in litigating large
26 employment class actions.

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1 **E. Superiority of Class Action**

2 21. A class action is superior to other available means for the fair and efficient adjudication
3 of this controversy. Individual joinder of all proposed members of the Class is not practicable, and
4 questions of law and fact common to the proposed Class predominate over any questions affecting
5 only individual members of the proposed Class. Each member of the proposed Class has been
6 damaged and is entitled to recovery by reason of Defendants' illegal policies and/or practices.

7 22. Class action treatment will allow those similarly situated persons to litigate their
8 claims in the manner that is most efficient and economical for the parties and the judicial system.
9 Plaintiff is unaware of any difficulties that are likely to be encountered in the management of this
10 action that would preclude its maintenance as a class action.

11 **IV.**

12 **CAUSES OF ACTION**

13 **FIRST CAUSE OF ACTION**

14 **PLAINTIFF AND THE CLASS AGAINST ALL DEFENDANTS**

15 **FAILURE TO PAY ALL OVERTIME WAGES**

16 **(LABOR CODE §§ 510 AND 1194)**

17 23. Plaintiff incorporates paragraphs 1 through 22 of this Complaint as though fully set
18 forth herein.

19 24. During the liability period, Defendants failed to properly compute bonus, commission,
20 and other non-base hourly wages earned by Plaintiff and Class Members into their regular rate of pay
21 for purposes of paying them overtime wages at the correct rates of pay, in violation of Labor Code §§
22 510 and 1194 and IWC Wage Order No. 4-2001. Defendants failed to properly blend bonus,
23 commission, and/or other non-base hourly wages and instead paid Plaintiff and Class Members
24 overtime wages based *only* on the base hourly rate of pay, thus depriving Plaintiff and Class Members
25 of all overtime wages earned. This violates Labor Code §§ 510 and 1194 and IWC Wage Order No.
26 4-2001.

27 25. As a result of the unlawful acts of Defendants in willfully failing to pay all wages due,
28 Plaintiff and members of the Class have been deprived of wages in amounts to be determined at trial,

1 and are entitled to restitution and recovery of such amounts, plus interest thereon, attorneys' fees, and
2 costs, pursuant to Labor Code § 1194.

3 Wherefore, Plaintiff and the Class she seeks to represent request relief as described below.

4 **V.**

5 **SECOND CAUSE OF ACTION**

6 **PLAINTIFF AND THE CLASS AGAINST ALL DEFENDANTS**

7 **FAILURE TO PROVIDE REST PERIODS OR PROPER COMPENSATION IN LIEU**

8 **THEREOF (LABOR CODE § 226.7 AND IWC WAGE ORDER 4-2001)**

9 26. Plaintiff incorporates paragraphs 1 through 25 of this Complaint as though fully set
10 forth herein.

11 27. Plaintiff and Class Members are entitled to one hour of pay for each day that
12 Defendants failed to properly provide one or more rest periods as set forth in Labor Code § 226.7 and
13 IWC Wage Order 4-2001.

14 28. Defendants failed to pay sufficient premium wages to Plaintiff and Class Members
15 who were denied rest periods, in violation of Labor Code § 226.7 and IWC Wage Order 4-2001.
16 Plaintiff and Class Members are routinely unable to take a 10-minute rest period for every four (4)
17 hours of work or major fraction thereof, but are not paid premium wages of one hour's pay for each
18 missed rest period. Defendants also fail to pay rest period premium wages at the proper rates of pay
19 because, as discussed above, Defendants failed to properly compute bonus, commission, and other
20 non-base hourly wages earned by Plaintiff and Class Members into their regular rate of pay for
21 purposes of paying them rest period premium wages at the correct rates of pay. Instead, Defendants
22 paid Plaintiff and Class Members rest period premium wages based *only* on the base hourly rate of
23 pay, thus depriving Plaintiff and Class Members of all rest period premium wages earned.
24 Furthermore, when Plaintiff and Class Members were able to take a rest period, they were oftentimes
25 late, cut short, or they would be improperly prohibited from leaving Defendants' premises while on
26 their rest periods, thereby subjecting them to Defendants' control during their rest periods. This
27 violates Labor Code § 226.7 and IWC Wage Order 4-2001.

29. Pursuant to Labor Code § 226.7 and IWC Wage Order 4-2001, Plaintiff seeks the payment of all rest period compensation which she and Class Members are owed for four years preceding the filing of this Action, according to proof.

Wherefore, Plaintiff and the Class she seeks to represent request relief as described below.

VI.

THIRD CAUSE OF ACTION

PLAINTIFF AND THE CLASS AGAINST ALL DEFENDANTS

KNOWING AND INTENTIONAL FAILURE TO COMPLY WITH ITEMIZED

EMPLOYEE WAGE STATEMENT PROVISIONS

(LABOR CODE § 226(a), (e))

34. Plaintiff incorporates paragraphs 1 through 33 of this Complaint as though fully set forth herein.

35. Section 226(a) of the California Labor Code requires Defendants to provide wage statements to employees. In those wage statements, Defendants must provide an accurate itemized statement in writing showing (1) gross wages earned, (2) total hours worked by the employee..., (3) the number of piece-rate units earned and any applicable piece rate if the employee is paid on a piece-rate basis, (4) all deductions, provided that all deductions made on written orders of the employee may be aggregated and shown as one item, (5) net wages earned, (6) the inclusive dates of the period for which the employee is paid, (7) the name of the employee and only the last four digits of his or her social security number or an employee identification number other than a social security number, (8) the name and address of the legal entity that is the employer..., and (9) all applicable hourly rates in effect during the pay period and the corresponding number of hours worked at each hourly rate by the employee. Defendants have knowingly and intentionally failed to comply with Labor Code § 226(a).

36. Defendants failed to issue Plaintiff and Class Members wage statements that fully and accurately itemized the requirements set forth in Labor Code § 226(a). As stated above, Plaintiff and Class Members are not paid all overtime wages and rest period premium wages due. As such, the wage statements provided by Defendants fail to accurately state all gross wages earned, in violation

1 of Labor Code § 226(a)(1) total hours worked, in violation of Labor Code § 226(a)(2), net wages
2 earned, in violation of Labor Code § 226(a)(5), and all applicable hourly rates in effect during the pay
3 period and the corresponding number of hours worked, in violation of Labor Code § 226(a)(9).

4 37. As a consequence of Defendants' willful conduct in failing to provide Class Members
5 with accurate itemized wage statements, Plaintiff and Class Members have been injured because they
6 have not been paid all wages due and were issued wage statements which do not reflect, and fail to
7 state, all information required by Labor Code § 226(a). The missing information cannot be discerned
8 at all from the face of the wage statements themselves. Plaintiff and Class Members are entitled to
9 penalties pursuant to Labor Code § 226(e) to recover the greater of all actual damages or \$50 for the
10 initial pay period in which a violation occurs and \$100 per employee for each violation in a subsequent
11 pay period, not exceeding an aggregate penalty of \$4,000 per employee, and are entitled to injunctive
12 relief and an award of costs and reasonable attorneys' fees pursuant to Labor Code § 226(h).

13 Wherefore, Plaintiff and the Class she seeks to represent request relief as described below.

14 **VII.**

15 **FOURTH CAUSE OF ACTION**

16 **PLAINTIFF AND THE CLASS AGAINST ALL DEFENDANTS**

17 **FAILURE TO TIMELY PAY WAGES DUE AT**

18 **SEPARATION OF EMPLOYMENT**

19 **(LABOR CODE §§ 201-203)**

20 45. Plaintiff incorporates paragraphs 1 through 44 of this Complaint as though fully set
21 forth herein.

22 46. California Labor Code § 201 and § 202 require Defendants to pay employees all wages
23 due within 72 hours after resignation of employment or the day of termination of employment. Labor
24 Code § 203 provides that if an employer willfully fails to timely pay such wages, the employer must,
25 as a penalty, continue to pay the subject employee's daily wages until the back wages are paid in full
26 or an action is commenced. The penalty cannot exceed 30 days of wages.

27 47. Defendants paid Plaintiff and Class Members their final wages beyond the time frames
28 set forth in Labor Code §§ 201 and 202, in violation of Labor Code § 203. Plaintiff and Class

1 Members were not paid all wages due and owing throughout the course of their employment,
2 including all overtime wages due and premium wages for missed and denied rest periods, as detailed
3 above. Consequently, at the time of their separation from employment with Defendants, they were
4 not paid all final wages due and owing for the entirety of their employment.

5 49. More than 30 days have passed since Plaintiff and Class Members have left
6 Defendants' employ.

7 50. As a consequence of Defendants' willful conduct in not paying wages owed timely
8 upon separation of employment, Plaintiff and Class Members are entitled to up to 30 days' wages as
9 a penalty under Labor Code § 203 for Defendants' failure to timely pay legal wages at separation of
10 employment.

11 Wherefore, Plaintiff and the Class she seeks to represent request relief as described below.

12 **VIII.**

13 **FIFTH CAUSE OF ACTION**

14 **PLAINTIFF AND THE CLASS AGAINST ALL DEFENDANTS**

15 **UNFAIR COMPETITION PURSUANT TO**

16 **BUSINESS & PROFESSIONS CODE § 17200 ET SEQ.**

17 38. Plaintiff incorporates paragraphs 1 through 37 of this Complaint as though fully set
18 forth herein.

19 39. This is a Class Action for Unfair Business Practices. Plaintiff, on her own behalf and
20 on behalf of the general public, and on behalf of others similarly situated, brings this claim pursuant
21 to Business & Professions Code § 17200 *et seq.* The conduct of all Defendants as alleged in this
22 Complaint has been and continues to be unfair, unlawful, and harmful to Plaintiff, the general public,
23 and members of the Class. Plaintiff seeks to enforce important rights affecting the public interest
24 within the meaning of Code of Civil Procedure § 1021.5.

25 40. Plaintiff is a "person" within the meaning of Business & Professions Code § 17204,
26 and therefore has standing to bring this cause of action for injunctive relief, restitution, and other
27 appropriate equitable relief.

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1 41. Business & Professions Code § 17200 *et seq.* prohibits unlawful and unfair business
2 practices.

3 42. Wage and hour laws express fundamental public policies. Properly providing
4 employees with all wages due is a fundamental public policy of this State and of the United States.
5 Labor Code § 90.5(a) articulates the public policies of this State to enforce vigorously minimum labor
6 standards, to ensure that employees are not required or permitted to work under substandard and
7 unlawful conditions, and to protect law-abiding employers and its employees from competitors who
8 lower their costs by failing to comply with minimum labor standards.

9 43. Defendants have violated statutes and public policies. Through the conduct alleged
10 in this Complaint, Defendants, and each of them, have acted contrary to these public policies, have
11 violated specific provisions of the Labor Code, and have engaged in other unlawful and unfair
12 business practices in violation of Business & Professions Code § 17200 *et seq.* depriving Plaintiff,
13 and all persons similarly situated, and all interested persons of rights, benefits, and privileges
14 guaranteed to all employees under law.

15 44. Defendants' conduct, as alleged herein, constitutes unfair competition in violation of
16 §17200 *et seq.* of the Business & Professions Code.

17 45. Defendants, by engaging in the conduct herein alleged, either knew or in the exercise
18 of reasonable care should have known that the conduct was unlawful. As such, it is a violation of §
19 17200 *et seq.* of the Business & Professions Code.

20 46. As a proximate result of the above-mentioned acts of Defendants, Plaintiff and others
21 similarly situated have been damaged in a sum as may be proven.

22 47. Unless restrained by this Court, Defendants will continue to engage in the unlawful
23 conduct, as alleged above. Pursuant to Business & Professions Code § 17200 *et seq.*, this Court should
24 make such orders or judgments, including the appointment of a receiver, as may be necessary to
25 prevent the use or employment, by Defendants, its agents, or employees, of any unlawful or deceptive
26 practice prohibited by the Business & Professions Code, and/or, including but not limited to,
27 disgorgement of profits which may be necessary to restore Plaintiff and members of the Class to the
28 money Defendants have unlawfully failed to pay.

IX.

SIXTH CAUSE OF ACTION

**PLAINTIFF AND ALL AGGRIEVED EMPLOYEES AGAINST ALL DEFENDANTS
PENALTIES PURSUANT TO LABOR CODE § 2699(f) FOR VIOLATIONS OF LABOR
CODE §§ 201-202, 226(a), 226.7, 510 AND 1194 AND PURSUANT TO LABOR CODE §
2699(a) FOR VIOLATIONS OF LABOR CODE §§ 226.3 AND 558**

48. Plaintiff incorporates paragraphs 1 through 47 of this Complaint as though fully set forth herein.

49. As a result of the acts alleged above, including the Labor Code violations set forth herein, Plaintiff seeks penalties pursuant to Labor Code § 2698 *et seq.*

50. For each such violation, Plaintiff and all other aggrieved employees are entitled to penalties in an amount to be shown at the time of trial subject to the following formula:

- a. Pursuant to Labor Code § 2699(f), \$100 for each initial violation and \$200 for each subsequent violation of Labor Code §§ 201-202, 226(a), 226.7, 510, and 1194; and
- b. Pursuant to Labor Code § 2699(a), the civil penalties as authorized by Labor Code §§ 226.3 and 558.

51. Penalties recovered will be allocated 75% to the Labor and Workforce Development Agency, and 25% to the affected employees.

52. On March 14, 2022, Plaintiff sent a letter, by online submission to the LWDA and by certified mail, return receipt requested, to Defendants setting forth the facts and theories of the violations alleged against Defendants, as prescribed by Labor Code § 2698 *et seq.* Pursuant to Labor Code § 2699.3(a)(2)(A), no notice was received by Plaintiff from the LWDA within sixty-five (65) calendar days of March 14, 2022. Plaintiff may therefore commence this action to seek civil penalties pursuant to Labor Code § 2698 *et seq.*

Wherefore, Plaintiff and the aggrieved employees she seeks to represent request relief as described below.

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RELIEF REQUESTED

WHEREFORE, Plaintiff prays for the following relief:

1. For compensatory damages and liquidated damages pursuant to Labor Code § 1194 in the amount of all unpaid overtime wages due to Plaintiff and members of the Class;
2. For compensatory damages in the amount of one hour of wages for each day on which a rest period was not properly provided to Plaintiff and Class Members and sufficient rest period premium wages were not paid, pursuant to Labor Code § 226.7;
3. For penalties pursuant to Labor Code § 226(e) for Plaintiff and Class Members;
4. For penalties pursuant to Labor Code § 203 for Plaintiffs and Class Members;
5. For civil penalties pursuant to Labor Code § 2698 *et seq.* for Plaintiff and all other Aggrieved Employees.
6. For restitution and injunctive relief for unfair competition pursuant to Business & Professions Code § 17200 *et seq.* for Plaintiff and Class Members;
7. An award providing for payment of costs of suit pursuant to Labor Code §§ 226(h), 2699(g)(1), and other applicable law;
8. For injunctive relief and an award of attorneys' fees pursuant to Labor Code §§ 226(h), 2699(g)(1), and other applicable law;
9. An award of prejudgment and post-judgment interest; and
10. Such other and further relief as this Court may deem just and proper.

Dated: May 25, 2022

Respectfully submitted,

GAINES & GAINES
A Professional Law Corporation

By: *Evan S. Gaines*
DANIEL F. GAINES
EVAN S. GAINES
Attorney for Plaintiff

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Dated: May 25, 2022

Respectfully submitted,

By: Evan S. Gaines
DANIEL F. GAINES
EVAN S. GAINES
Attorney for Plaintiff

1 **PROOF OF SERVICE**

2 I am employed in the County of VENTURA, State of California. I am over the age of 18 and not a party to the
3 within action; my business address is 4550 East Thousand Oaks Boulevard, Suite 100 Westlake Village, CA 91362.

4 _____ (For messenger) my business address is:

5 On May 25, 2022, I served the foregoing document described as **FIRST AMENDED CLASS AND**
6 **REPRESENTATIVE ACTION COMPLAINT** on the interested parties in this action by placing a true copy thereof
enclosed in sealed envelopes addressed as follows:

7 **Christine D. Baran, Esq.**
8 **Lyle M. Chan, Esq.**
9 **FISHER & PHILLIPS LLP**
10 **2050 Main Street, Suite 1000**
11 **Irvine, California 92614**

12 **Attorneys for Defendant,**
13 **American Tax Solutions, et al.**

14 ☒ (BY ☒ U.S. MAIL/ BY ☐ CERTIFIED MAIL, RETURN RECEIPT REQUESTED) The sealed envelope was
15 mailed with postage thereon fully prepaid. I am "readily familiar" with the firm's practice of collection
16 and processing correspondence for mailing. It is deposited with United States postal service on that same
17 day in the ordinary course of business. I am aware that on motion of party served, service is presumed
18 invalid if postal cancellation date or postage meter date is more that one day after date of deposit for
19 mailing in affidavit.

20 _____ (BY FEDERAL EXPRESS OR OTHER OVERNIGHT SERVICE) I deposited the sealed envelope in a box or
21 other facility regularly maintained by the express service carrier or delivered the sealed envelope to an
authorized carrier or driver authorized by the express carrier to receive documents.

22 _____ (BY FACSIMILE TRANSMISSION) On _____, at _____ a.m./p.m., at Westlake Village, California, I
23 served the above-referenced document on the above-stated addressee by facsimile transmission pursuant
24 to Rule 2008 of the California Rules of Court. The telephone number of the sending facsimile machine
25 was (818)703-8984 and the telephone number(s) of the receiving facsimile machine was (____) ____-____.
26 A transmission report was properly issued by the sending facsimile machine, and the transmission was
27 reported as complete and without error. Copies of the facsimile transmission cover sheet and the
28 transmission report are attached to this proof of service.

_____ (BY ELECTRONIC SERVICE) The above-stated document was submitted for service by electronic
transmission via email on the counsel of record listed above.

_____ (UPLOADED TO LWDA WEB PORTAL) I caused the above-described document to be delivered to the
Labor & Workforce Development Agency via online process at the PAGA Filing website (www.dir.ca.gov) in
accordance with the procedure imposed by the LWDA.

I declare under penalty of perjury that the foregoing is true and correct.
Executed on May 25, 2022, at Westlake Village, California.

Beatriz Franco

BEATRIZ FRANCO