

Year	Date Paid	Date Applied	Payment Type	Payment Method	Amount	Notes:
2008	5/8/08	4/30/11	estimated tax payment	check	\$ [redacted]	misapplied to 2002 --Christine sent proof of payment 2-14-11. Took 10 weeks to correct
2008	11/4/10	12/2/10	balance due on tax return	check	\$ [redacted]	
2010	10/13/10	Never	estimated tax payment	check	\$ 9,000.00	misapplied to 2002
2010	11/20/10	7/16/2014**	estimated tax payment	check	\$ [redacted]	payment deliberately withheld
2010	1/27/11	Never	estimated tax payment	check	\$ 3,500.00	payment was split between 2002, 2008 and 2009
2010	4/18/11	7/16/2014**	estimated tax payment	check	\$ [redacted]	payment deliberately withheld
2010	11/9/10	7/16/2014**	estimated tax payment	credit elect*	\$ [redacted]	payment deliberately withheld
2010	1/23/14	7/16/14	estimated tax payment	online webpay	\$ 9,047.46	payment deliberately withheld
2011	11/8/13	partially 6-16-14	estimated tax payment	credit elect*	\$ 16,893.00	No explanation given for the delay in application of funds
2011	7/9/14	7/9/14	Penalties + Interest	online webpay	\$ 3,854.74	revised down to \$4,393 and withheld (\$9,000 and \$3,500 payments had been misapplied)
2012	2/27/14	6/16/14	estimated tax payment	credit elect*	\$ [redacted]	was overcharged interest
2012	3/31/13	6/16/14	extension payment	check	\$ [redacted]	payment deliberately withheld
2013	1/19/16	2/24/16	bill payment	check	\$ [redacted]	payment deliberately withheld
2013	2/24/16	Never	interest	online webpay	\$ 28.20	initially misapplied
2013	5/19/16	5/31/16	interest	check	\$ 28.20	never pulled money from my account
2013	6/16/14	8/3/16	estimated tax payment	credit elect*	\$ [redacted]	payment deliberately withheld
2014	8/3/16	12/7/16	estimated tax payment	credit elect*	\$ [redacted]	payment withheld until Gov. Brown and Assemblyman Malenschein intervened
2015	1/25/17	3/15/17	estimated tax payment	credit elect*	\$ [redacted]	payment deliberately withheld
2016	3/15/17	7/27/18	estimated tax payment	credit elect*	\$ [redacted]	payment deliberately withheld

*R&TC 19363 requires that credit elect payments be dated 4-15-YEAR regardless of filing date. FTB logs were altered after-the-fact to appear compliant with the law. I have listed the actual dates the credit elect payment was made and the actual dates that the monies were applied as it really happened.

**Per FTB's own withholding policy, the funds should have been applied on 11-8-13, the day we filed the 2010 return. However, since the wage garnishment was still in place until 7-16-14, and was never revised down reflect payments made, it appears none of the payments were applied.

of 19 payments paid, only 3 were applied timely.

of those 3, FTB overcharged interest on one.

So only 10% of payments made were problem-free

EXHIBIT 2 - 1 of 2