



From: Christi Grab [REDACTED]
Subject: Re: Are You Accepting Annual Taxpayer Bill of Rights Requests Via Email This Year?
Date: September 22, 2020 at 2:58 PM
To: Maples, Susan@FTB [REDACTED]
Cc: FTB Advocate@FTB [REDACTED]; FTBAdvocate@ftb.ca.gov, Brunett, Jozel@FTB [REDACTED]

Thank you for clarifying.

Regards,

Christi Grab

On Sep 22, 2020, at 2:39 PM, Maples, Susan@FTB [REDACTED] wrote:

I will try to clarify. The Taxpayers' Bill of Rights §21006 requires that the FTB conduct a hearing before the three-member Board where industry representatives and individual taxpayers are allowed to present their proposals for change in a public forum. If you wish to have an item included in the Taxpayers' Bill of Rights Hearing, you should plan on presenting it at the hearing. This year however, I am quite confident that we will have a phone option to allow those who have travel, cost, or time constraints to be able to address the Board.

If for some reason you cannot make the hearing, you are always free to make your suggestions for consideration at any time during the year directly to the Board Members, our Executive Officer, our Chief Counsel, or myself by phone, fax, email, or regular U.S. mail.

Susan Maples, CPA
 Taxpayers' Rights Advocate
 [REDACTED]

From: Christi Grab [REDACTED]
Sent: Tuesday, September 22, 2020 1:11 PM
To: Maples, Susan@FTB [REDACTED]
Cc: FTB Advocate@FTB [REDACTED]; Brunett, Jozel@FTB [REDACTED]

Subject: Re: Are You Accepting Annual Taxpayer Bill of Rights Requests Via Email This Year?

Hi Ms. Maples,

Now I am confused. I was under the impression that for the 2019 meeting, FTB no longer accepted Annual Taxpayer Bill of Rights requests that had been submitted via email; that meeting attendance was required. Did I misunderstand that?

Also, In your 2019 Annual Taxpayer Bill of Rights response to me, you had written:
 4. Disclosure that the annual Taxpayer Bill of Rights meeting requests can be submitted online

FTB Response:

Currently the Taxpayers' Bill of Rights §21006 requires that the FTB conduct a hearing before the three-member Board where industry representatives and individual taxpayers are allowed to present their proposals for change in a public forum.

We will review and analyze the feasibility of your request to allow proposals specific to the hearing to be submitted online.

I took that answer to mean that you would re-evaluate whether or not you'd go back to allowing requests to be submitted via email; although due to the vague nature of the language, I could have misunderstood what you intended to say.

Thank you again for clarifying.

Christi Grab

On Sep 22, 2020, at 12:00 PM, Maples, Susan@FTB
[REDACTED] wrote:

Ms. Grab,

It was not my intent to be evasive but to answer your question. I apologize, so let me try again, since I didn't understand the question. This year is no different than past years when you emailed us your Taxpayers' Bill of Rights letter. This year we will not require you to mail through the USPS or deliver your letter in person. You may email it to us once again.

Susan Maples, CPA
Taxpayers' Rights Advocate
[REDACTED]

From: Christi Grab [REDACTED]
Sent: Tuesday, September 22, 2020 10:44 AM
To: Maples, Susan@FTB [REDACTED]
Cc: FTB Advocate@FTB <[REDACTED]>, Brunett, Jozel@FTB
[REDACTED]

Subject: Re: Are You Accepting Annual Taxpayer Bill of Rights Requests Via Email This Year?

Hi Ms. Maples:

Is this an evasive way of saying that you will not be accepting Bill of Rights Requests via email this year?

Thank you for the quick response!

Christi Grab

On Sep 22, 2020, at 10:40 AM, Maples, Susan@FTB

[REDACTED] wrote:

Hello Ms. Grab,

As you can imagine, it is difficult to know where will be in December with health and safety protocols due to the pandemic. Perhaps you can check back with us around mid-November and we'll have a better idea. Whether we end up going with virtual/phone testimony or allow in person attendance, taxpayers will be afforded their right to address the board through public comment with their concerns. This year the Taxpayers' Bill of Rights is scheduled for December 18th.

Susan Maples, CPA
Taxpayers' Rights Advocate
[REDACTED]

From: Christi Grab [REDACTED]
Sent: Tuesday, September 22, 2020 9:59 AM
To: FTB Advocate@FTB [REDACTED]
Cc: Maples, Susan@FTB [REDACTED]; Brunett, Jozel@FTB [REDACTED]
Subject: Are You Accepting Annual Taxpayer Bill of Rights Requests Via Email This Year?

Or are you requiring in-person attendance again, like you did last year?

Or are you allowing people to make the requests via the phone during the meeting, like with the last couple of board meetings, but meeting attendance is still required?

Clarification is much appreciated.

Happy Tuesday!

Christi Grab

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