

1 Christine N. Grab, in pro per

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4 CHRISTINE N. GRAB, IN PRO PER

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7 **SUPERIOR COURT OF THE STATE OF CALIFORNIA**
8 **FOR THE COUNTY OF SAN DIEGO**
9

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11 CHRISTINE N. GRAB

) Case No.: 37-2020-00005100-CL-BT-CTL

12)

13 Plaintiff,

) **PLAINTIFF CHRISTINE GRAB'S
SPECIALLY PREPARED**

14 vs.

) **INTERROGATORIES, SET NO. TWO**

15
16 THE CALIFORNIA FRANCHISE TAX BOARD)

17)

18 Defendant.
19

20 PROPOUNDING PARTY: PLAINTIFF CHRISTINE N. GRAB

21 RESPONDING PARTY: DEFENDANT, FRANCHISE TAX BOARD
22 SET NUMBER: TWO (002): ACCOUNTING IRREGULARITIES

23 **TO DEFENDANT FRANCHISE TAX BOARD:**
24

25 Pursuant to California Code of Civil Procedure section 2030.210 et seq., Plaintiff Christine
26 N. Grab requests Defendant to answer fully the following Special Interrogatories, Set Number Two,
27 titled Accounting Irregularities, in writing and under oath within thirty (30) days after service
28 thereof.

1 These interrogatories, under the law, call not merely for your own personal and present
2 knowledge, although in form they appear so limited, but they call also for the present knowledge of
3 your attorneys and other agents and for information reasonably available to them and you. If any of
4 these interrogatories cannot be answered in full, please answer to the extent possible, specifying the
5 reason for your inability to answer the remainder and stating whatever information or knowledge
6 you have concerning the unanswered portion.
7

8 **DEFINITIONS**

9
10 1. "DOCUMENT" or "DOCUMENTS" shall be interpreted in its broadest sense to include any and
11 all "writings" as that term is defined in California Evidence Code section 250, reflecting, referring
12 or relating, directly or indirectly and in whole or in part, to the subject matter of the category and by
13 way of example and not by way of limitation, includes all of the following: computer software,
14 source code, machine code, binaries, executables, schedules, charts, financial statements,
15 prospectus, papers, letters, memoranda, telegrams, cables, notes, messages, reports, books,
16 accounts, checks, audio or video recordings, pleadings, testimony, articles, pamphlets, brochures,
17 magazines, newspapers, calendars, desk calendars, pocket calendars, lists, logs, publications,
18 diaries, minutes of meetings, corporate minutes, orders, memorials or notes of oral communications,
19 whether by telephone or face-to-face, contracts, agreements, drafts of or proposed contracts or
20 agreements, memoranda of understanding, letter of intent, deal memoranda, transcriptions of audio
21 or video recordings, web site information, computer tapes, computer diskettes, disks, hard drives
22 and any other form of electronic memory, or any other tangible thing on which any handwriting,
23 typing, printing, photograph, photocopy, electronic mail or facsimile or any other form of
24 communication is recorded or reproduced, together with all notations on any of the foregoing, all
25 originals, file copies or other unique copies of the foregoing and all versions and drafts thereof,
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1 whether used or not.

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3 A draft or non-identical copy is a separate document within the meaning of this term. Any
4 documents stored electronically must be supplied in their native form, including but not limited to
5 Microsoft Word, Core WordPerfect, Microsoft Access, Microsoft Excel, Microsoft Outlook, or PDF
6 formats, as appropriate.

7
8 2. "COMMUNICATE" or "COMMUNICATION" means and refers to any transmission, transfer,
9 conveyance or exchange of meaning or information, opinions, questions, or comments of any kind,
10 in any matter, at any time, and under any circumstances, whether by spoken or written language or
11 other means of transmission or conveyance.

12
13 3. "PERSON" means and includes any natural individual acting in any capacity whatsoever and any
14 entity or organization including, without limitation, a corporation, partnership, joint venture, firm,
15 trust, group, association or other unit thereof.

16
17 4. "IDENTIFY" if used in reference to an individual or person, please state the name, title, address,
18 and telephone number of said individual or person. In reference to a document or writing, please
19 state the type of document or writing, the date it bears, the author, the present or last known
20 location, the custodian, including identifying information for the custodian, and any other
21 information which would be required to specify the document in a request for production of
22 documents issued pursuant to Code of Civil Procedure section 2031.010, et seq.

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24
25 5. "OR" and "AND" as used below shall be construed both conjunctively and disjunctively, and
26 each shall include the other whenever such construction will serve to bring within the scope of this
27 request any answers that would otherwise not be brought within their scope.

28

1 6. "YOU" and "YOUR" means Defendant Franchise Tax Board, including all employees, agents,
2 representatives, affiliates, underwriters, attorneys, and/or accountants, past and present, and all other
3 PERSONS acting OR purporting to act on FTB's behalf.
4

5 7. "COMPLAINT" means the Complaint for Refund of Personal Income Tax filed by Plaintiff on
6 January 29, 2020 in the San Diego Superior Court, Case No. 37-2020-00005100-CL- BT-CTL.
7

8 8. "FTB" means Defendant, The California Franchise Tax Board.
9

10 **Plaintiff Special Interrogatories #002**

11 **Accounting Irregularities for Tax Years 2002, 2009, 2010, 2011, 2013 and 2014**
12

13 1. Please state the full name of the person responding to this interrogatory.

14 2. Please state the job title of the person responding to this interrogatory.
15

16 **Accounting Records for Payments Made Via Credit Elects**
17

18 3A. FTB employee Chelsea Hubbard stated that the dates of 04-15-YEAR which appear on our
19 accounting ledgers are the actual dates that our various credit-elect payments were applied to their
20 respective tax years by FTB. When I pointed out that the dates of 04-15-YEAR were not the *actual*
21 dates that any of those payments were applied, Ms. Hubbard stated that FTB does not have any
22 other records regarding credit elect payments.
23

24 **Ms. Hubbard's statement indicates that FTB does not maintain records of the *actual date***
25 **that payments made via credit elect are received by FTB, nor the *actual* dates that the credit elect**
26 **payments are applied to the taxpayer's account (see attached pages 1 - 3). Was the information**
27 **given by Ms. Hubbard correct?**
28

1 3B. If the answer to 3A is yes, could you please explain how it is possible for FTB to comply with
2 the Statement of Principles of Tax Administration without keeping records regarding when
3 payments made via credit elect are received and/or applied to the taxpayer's account?

4 3C. If the answer to #3A is no, please clarify FTB's policies and procedures regarding maintaining
5 records regarding credit elect payments.
6

7 3D. Is there a way to determine the *actual* date that a credit elect payment was made and the *actual*
8 date the payment was applied to the tax year?
9

10 **Locations of Funds/Dates Applied**

11 4A. Please explain where credit elect payments are placed in the interim between FTB receiving the
12 payment and FTB applying the monies to the taxpayer's account.
13

14 4B. Please explain why sometimes FTB staff would tell me my credit elect payments could not be
15 located.

16 4C. Please explain why FTB the representatives who were able to locate the credit elect payments
17 would promise me that they would apply the monies to my account, but would not fulfill their
18 promise?
19

20 4D. Documents supplied by FTB indicate that payments made via credit elect are called "no
21 payments" (see attached page 1). Is this correct?

22 4E. If the answer to 4D is yes, please explain why an estimated tax payment is labeled a "no
23 payment?"

24 4F. If the answer to 4D is no, please explain what the status of "no payment" means in the context
25 of that document.
26

27 4G. Are any other types of payments labeled as "no payments," or only credit elect payments?
28

1 4H. If the answer to 4G is yes, please list all types of payments that are labeled as “no payments” by
2 FTB.

3 4I. Can FTB staff see the “no payments” listed on the taxpayer’s accounts?

4 5A. Ms. Hubbard also stated that FTB does not keep records of the *actual* date payments made via
5 check/webpay are applied to the taxpayer’s account, that FTB only keeps records of “effective”
6 dates. Was Ms. Hubbard’s statement correct?

7
8 5B. If the answer to 5A is yes, could you please explain how it is possible for FTB to comply with
9 the Statement of Principles of Tax Administration without keeping records of the *actual* dates that
10 these estimated tax payments are applied to the taxpayer’s account?

11 5C. Is there a way to determine the *actual* date that a payment made via check or webpay was
12 applied to the tax year?

13
14 5D. Please explain where payments made via check/webpay are placed in the interim between FTB
15 receiving the payment and FTB applying it to the taxpayer’s account?

16 5E. Could you explain why sometimes FTB staff would tell me my payments made via
17 check/webpay could not be located?

18 5F. Could you explain why FTB the representatives who were able to locate the payments made via
19 check/webpay payments would promise me that they would apply the money to our account, but
20 would often not fulfill their promise?
21

22
23 **Tax Year 2002**

24 According to the accounting ledger provided by FTB for my husband’s tax year 2002, 2002 was
25 zeroed out and closed on 4-15-2003 (see attached page 4).

26 7A. Please explain why a new bill was created on 05-15-2008 for tax year 2002 (see page 4).
27
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1 7B. Please identify the nature of the alleged tax liability and the amount of money that was
2 assessed.

3 7C. Please identify the name of the person who created this bill.

4 7D. On 05-08-2008, I made an estimated tax payment of \$1,000 that was designated for tax year
5 2002. The \$1,000 was diverted to tax year 2002 to pay this alleged liability (see attached page 5).

6 Please explain why the payment of \$1,000 made on 05-08-2008 does not show on the 2002 ledger.
7

8 7E. That \$1,000 payment was subsequently refunded on 05-29-2008. Please explain why this refund
9 of \$1,000 do not appear on the 2002 accounting ledger (see attached page 6).

10 8A. Please explain why a new bill was created on 10-15-2010 for tax year 2002 (see attached page
11 4)?

12 8B. Please identify the nature of the alleged tax liability and the amount of money that was
13 assessed.
14

15 8C. Please identify the name of the person who created this bill.

16 8D. On 10-13-2010, I made an estimated tax payment of \$9,000 that was designated for tax year
17 2010 (see attached page 7). The \$9,000 was diverted to tax year 2002 to pay this alleged liability.

18 Please explain why the payment of \$9,000 that was applied to tax year 2002 does not appear on the
19 2002 accounting ledger.
20

21 8E. On 12-09-2020, I asked FTB's Disclosure Department for a copy of the canceled check from
22 the alleged refund that shows on the tax year 2002 ledger and is dated 03-09-2014. On 03-11-2021,
23 FTB issued me a letter stating that the refund of \$9,047.46 was issued on 01-26-2011 (see attached
24 page 8). Could you please explain this, given that FTB's tax year 2002 ledger shows no refund
25 exists for 12-31-2010?
26
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1 9A. The tax year 2002 accounting ledger (page 4) indicates that \$1,000 was transferred from tax
2 year 2008 to 2002 on 03-16-2011. However, the ledger indicates that there was a \$0 balance due on
3 the account. Please explain why this \$1,000 was transferred.

4 9B. If the transfer was to pay the alleged liability that was due from the two bills, please explain
5 why the accounting ledger does not reflect that there was a balance was owed.

6 9C. The ledger states that on 04-30-2011, the payment of \$1,000 was refunded to us. However, I do
7 not believe that this money was not refunded. Please explain FTB policy and procedure on how and
8 why line items are labeled "refunds" when a refund has not been issued.

9 9D. If I am mistaken and the \$1,000 was refunded to us on 04-30-2011, please provide some
10 documentation of this refund, such as a canceled check.

11 10A. Please explain why a new bill was created on 01-23-2014 for tax year 2002 (see attached page
12 4)?

13 10B. Please identify the nature of the alleged tax liability and the amount of money that was
14 assessed.

15 10C. Please identify the name of the person who created this bill.

16 10D. The ledger states that on 03-09-2014, the payment of \$9,047.46 was refunded to us. I do not
17 believe that this payment was refunded. On 12-09-2020, I asked FTB's Disclosure Department for a
18 copy of the canceled check from the alleged refund dated 03-09-2014. On 03-11-2021, FTB issued
19 me a letter stating that the refund of \$9,047.46 was issued on 01-26-2011 (see attached page 8).

20 Does this letter confirm my belief that no refund was issued on 03-09-2014?

21 10E. Per Grab Redacted page 53 (see attached page 9), it appears the interest was removed and the
22 \$9,000 principal payment was applied to tax year 2013 as an estimated tax payment on 02-04-2014.

23 Please explain why the 2002 ledger states that the payment \$9,047.46 was refunded instead of
24 accurately stating the money had been transferred to a different year.
25
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1 10F. Please explain why the 2013 ledger indicates that the \$9,000 payment was transferred on 02-
2 04-14, but the 2002 ledger refund date says 03-09-2014. How is it possible that for the duration of
3 5-weeks, this \$9,000 payment simultaneously existed in two different locations?

4 11A. Will you provide copies of the three alleged bills that were created in tax year 2002?

5 11B. If you will not provide a copy of these three alleged bills, please explain why not.

6 11C. If you will not provide a copy of the alleged bills, will you provide other documentation to
7 prove the existence of these bills, such as the records of these alleged bills being voided?
8

9 12A. There is a line item on tax year 2002 for \$0.12 that is identified as “(redacted) write off.”

10 Every time I have asked about this line item, I have been told it is classified information. Could you
11 please explain what this line item is and why such a small write-off is considered classified
12 information?
13

14
15 **Tax Year 2009**

16 13. According to the attached tax year 2009 accounting ledger, tax year 2009 was zeroed out and
17 closed on 04-15-2010 (see attached page 10).

18 13A. Please explain why a new bill was created on 01-31-2011 for tax year 2009 (see attached page
19 10).

20 13B. Please identify the nature of the alleged tax liability and the amount of money that was
21 assessed.
22

23 13C. Please identify the name of the person who created this bill.

24 13D. Will you provide copies of this alleged bill?

25 13E. If you will not provide a copy of this alleged bill, please explain why not.

26 13F. If you will not provide a copy of the alleged bill, will you provide other documentation to
27 prove the existence of these bills, such as the records of these alleged bills being voided?
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Tax Year 2010

14A. Grab Redacted document #0134 states that a payment of [redacted] was received on 12-01-2010.

Page #0135 indicates that the status date of the payment is 12-20-2013 (see attached pages 11 - 12).

Is 12-20-2013 the *actual* date the payment was applied?

14B. If the answer to 14A is no, what was the *actual* date that this payment was applied?

14C. If the answer to 14A is no, please explain what the status date of 12-20-2013 indicates.

14D. If the payment was not applied on 12-01-2010, please explain why the money was not applied timely?

14E. If the *actual* date the payment was applied was 12-01-2010, please explain why the 2010 NPA indicates that no estimated tax payments had been applied as of 05-29-2012 (see attached page 13).

14F. If the money was not applied on 12-01-2010, where exactly was the money located in the interim between the payment being received and the payment being applied?

15. Per FTB's accounting ledger for tax year 2010, it appears that the payment of \$9,047.46 that was addressed in items #10D and 10E above had the interest removed, and the principal amount of \$9,000 was applied to tax year 2010 and backdated to 10-15-2010. It appears the \$9,000 was then transferred to tax year 2011 as a credit elect payment on 04-15-2011 (see attached page 14).

15A. Please provide the *actual* date that the \$9,000 payment was applied to tax year 2010. Per the NPA for tax year 2010 (page 13), the payment had not had been applied as of 05-29-2012.

15B. Please provide the *actual* date that the \$9,000 payment was transferred to tax year 2011. As per the NPA for tax year 2011 (page 15), the payment had not been applied as of 03-11-2013.

15C. Per Grab Redacted page 53 (see attached page 9), the tax year 2013 ledger does not indicate that the \$9,000 was ever transferred from 2013 to another tax year. How is it possible that this single \$9,000 payment simultaneously exists on two different tax years (2010 and 2013)?

1 15D. How was FTB able to reconcile the accounting records with an extra \$9,000 showing on the
2 books which did not exist (as only one \$9,000 payment was in FTB's possession)?
3

4 **Tax Year 2011**

5 16. The \$9,047.46 payment made on 01-23-2014 was intended for tax year 2011. Per the 2002
6 accounting ledger (see attached page 4), this payment was initially applied to tax year 2002. Per the
7 2002 ledger, on 03-09-2014, this \$9,047.46 was payment was allegedly refunded.
8

9 Per Grab Redacted page 53 (see attached page 9), it appears the interest was removed and
10 the \$9,000 principal payment was applied to tax year 2013 as an estimated payment on 02-04-2014.
11 This ledger does not show the \$9,000 was transferred to any other tax year.
12

13 The tax year 2013 ledger appears to conflict with FTB's tax year 2010 ledgers, which states
14 that the same payment of \$9,047.46 had the interest removed, and the principal amount of \$9,000
15 was applied to tax year 2010 and backdated to 10-15-2010. It appears the \$9,000 was then
16 transferred to tax year 2011 as a credit elect payment on 04-15-2011 (see attached page 14).
17

18 In July 2014, the \$9,000 was finally applied to the intended location of tax year 2011.
19 Meanwhile, as is documented in FTB's own internal notes on my husband's and my accounts, a
20 wage garnishment for \$6,478.48 was removed and reinstated multiple times as FTB located the
21 "lost" \$9,000, lost it again, located it again, lost it again...

22 16A. Please explain why the payment was not initially applied to tax year 2011 as intended?

23 16B. Please explain why the \$9,000 was moved from tax year 2002 to tax year 2013 instead of to
24 the intended tax year of 2011.

25 16C. Please explain why the \$9,000 was transferred to tax year 2010 prior to being transferred to
26 tax year 2011.
27
28

1 16D. Please explain why it took a full 6-months between the date the \$9,000 payment was made to
2 the date it was applied to the proper location of tax year 2011.

3 16E. Please disclose the exact date the \$9,000 was *actually* applied to our tax year 2011 account.
4 Per the bill issued by FTB on 06-30-2014 (see attached page 16), the \$9,000 had not yet been
5 applied to tax year 2011.
6

7 16F. Per Grab Redacted page 53 (see attached page 9), the tax year 2013 ledger does not indicate
8 that the \$9,000 was transferred from 2013 to another tax year. How is it possible that this single
9 \$9,000 payment simultaneously existed on two different tax years (2011 and 2013)?

10 16G. How was FTB able to reconcile the accounting records with an extra \$9,000 showing on the
11 books which did not exist (as only one \$9,000 payment was in FTB's possession)?

12 17. Per FTB's policy of withholding estimated tax payments made via credit elects until the date
13 that year's return is filed, the \$4,393 credit elect payment intended for tax year 2011 should have
14 been applied on 03-02-2014. As you can see from the bill FTB sent us dated 06-30-2014, no
15 additional monies had been credited to our account since 03-11-2013, the date the NPA was issued
16 (see attached pages 15 – 16).
17

18 17A. Please disclose the *actual* date the \$4,393 was applied to our tax year 2011.

19 17B. Please explain why the \$4,393 credit elect payment was not applied on 3-02-2013 in
20 accordance with FTB's policy of withholding credit elect payments until the date that year's return
21 is filed.
22

23 18A. Please explain why the bill issued by FTB on 06-30-14 indicated that we owed 13 cents more
24 than was actually due, per FTB's own amortization schedules (see attached pages 17 – 21).

25 18B. Please explain why Ms. Burton-Beilby instructed me to send in \$3,854.74 when the bill stated
26 only \$3,852.02 was due (see attached pages 18 and 22).
27

28 18C. Please explain why the overpayment of \$2.72 was not refunded to me.

1 18D. Please explain why the interest collected in your records increased by \$2.72 over what the 06-
2 30-2014 bill had previously stated was owed.

3
4 **Tax Year 2013**

5
6 19. Grab Redacted documents #0123 and #0127 states that a payment of \$7,230.77 was received on
7 02-02-2016. The check image on Grab Redacted 0126 indicates it was to be applied to 2013 (see
8 attached pages 23 – 25). According to these documents, this payment was split in two. \$4,479.72
9 was applied to tax year 2014 and \$2,751.05 was applied to tax year 2013. Both payments say
10 effective 02-08-16.

11 19A. Why is the effective date of the payment not 02-02-2016, the date that FTB received the
12 payment?

13
14 19B. What was the *actual* date that each of the payments were applied? As documented below in
15 Item #20, the payment was initially “lost.”

16 19C. In what location was this payment of \$7,230.77 initially applied?

17 20. On 12-22-2015, FTB issued a bill stating that \$7,230.77 was due by 01-06-16. On 01-19-2016, I
18 mailed in a check to FTB for \$7,230.77. The check cleared my bank on 02-10-16. Meanwhile, on
19 01-27-16, another bill was generated stating that my total was now \$7,251.92 if paid by 02-11-16.
20 Per the FTB’s own enclosed two bills, this meant that I still had balance due of \$21.15 (see attached
21 pages 18 – 19 and 26 – 27)
22

23 20A. Please explain why the FTB representative instructed me to send in \$28.20 when the balance
24 due was only \$21.25.

25 20B. Please explain why the overpayment of \$7.05 was not refunded to me.

26 20C. Please explain why the balance due in your records increased by \$7.05 over what the bill had
27 previously stated was owed.
28

1 21. Grab Redacted document #0128, which is the attached page 28, states that a payment for \$28.20
2 that I made on 02-24-2016 was dishonored. According to my bank, FTB never attempted to pull the
3 money from my account.

4 21A. What is the reason the payment had been “dishonored?”

5 21B. Why weren’t we notified that this payment had been “dishonored?”

6 22. Please explain why FTB’s amortization schedules indicate that, per FTB’s own numbers listed
7 on the form, we were overcharged interest by 45 cents for tax year 2013 (see attached pages 17 – 18
8 and page 29)?

9 23. The \$9,047.46 payment made on 01-23-2014 was intended for tax year 2011 (this payment is
10 addressed in items #10, 15 and 16 above). Per the 2002 accounting ledger (see attached page 4), It
11 was initially applied to tax year 2002. Per the 2002 ledger, on 03-09-2014, this \$9,047.46 was
12 payment was allegedly refunded.

13
14
15 The 2002 ledger conflicts with FTB’s 2013 ledger (see attached page 5), in which it appears
16 the interest of \$47.46 was removed and the \$9,000 principal payment was applied to tax year 2013
17 as an estimated tax payment on 02-04-2014.

18 23A. Why doesn’t the tax year 2013 ledger show the full payment of \$9,047.46, with a separate line
19 reversing the interest?

20 23B. Why does this ledger state the payment was made on 02-04-14, when the payment was
21 actually made on 01-23-2014?

22 23C. As discussed above in Section 15, it appears that this same \$9,000 payment was applied to tax
23 year 2010, then transferred to tax year 2011. However, the tax year 2013 ledger does not show the
24 money being transferred to any other tax year. How was FTB able to reconcile the accounting with
25 this single \$9,000 payment simultaneously showing up on two different tax years (2013 and
26 2010/2011).
27
28

1 **Tax Year 2014**

2 24A. Please explain why FTB's amortization schedules indicate that we were overcharged interest
3 by \$2.27 (see attached pages 17 – 18 and 33 – 35) for tax year 2014?

4 25. In Items #20 above, I addressed an apparent overcharge of interest in the amount of \$7.05. As
5 explained in the letter to FTB's Board and Executives (see attached page 17 - 19), the interest for
6 2013 was recalibrated after we filed our tax year 2013 returns and that extra \$7.05 seemed to be
7 removed from tax year 2013.

9 25A. Per the records provided by FTB (see attached pages 18 - 19, 26 – 27 and 30), it appears that
10 the \$7.05 in overcharged interest that was addressed in items #20 above was transferred from tax
11 year 2013 as an interest overcharge to tax year 2014 as a second Demand Penalty effective 05-31-
12 2016. Please explain how the \$7.05 amount was moved in this manner.

14 25B. Please explain why there are two separate Demand Penalties for tax year 2014, one that was
15 effective 05-09-2016 with an outstanding balance of \$3,873 and one effective 05-31-2016 with an
16 outstanding balance of \$7.04 (see attached page 30).

17 25C. Please provide a computation for how each of the Demand Penalties were calculated.

18 26A. Please explain why FTB only credited \$26,609 in estimated tax payments collected from my
19 husband's employers for the purpose of calculating interest, when FTB records indicate that
20 \$30,905 had been received by his employers in taxes collected (see pages 19 – 20 and 33 – 36).

22 26B. Please explain why the SDI overpayment collected by my husband's employers was not
23 credited to our account for the purposes of calculating interest due (see pages 19 – 20 and 33 – 36).

24 26C. Please explain why the two credit elect payments totaling [REDACTED] were not considered when
25 calculating interest due (see pages 19 – 20 and 33 – 36). Per the 2014 accounting ledgers, the
26 payments had been properly backdated to 4-15-2015 in compliance with R&TC 19363, so those two
27 credit elect payments should have been applied toward the total taxes already paid.

1 27A. On the documents that FTB submitted to OTA, there is a line item identified as “(redacted)
2 write off”, which shows a credit of \$8.37. On the ledgers FTB provided to me, the \$8.37 credit is
3 identified as “FTB Adjustment” (see pages 31 – 32). Every time I have asked about this credit of
4 \$8.37, I am told it is classified information. Please explain what this line item is and why such a
5 small write-off/adjustment is considered classified information.
6

7 27B. Please explain why this \$8.37 credit was accounted for differently in the records FTB provided
8 me vs. the records FTB provided to OTA.

9 27C. The tax year 2014 ledgers that FTB submitted to OTA identify three credit elect payments
10 were transferred from tax year 2013 to 2014 (see page 31), but the ledgers FTB provided to me only
11 show two (page 32). Was there a third credit elect payment applied to our tax year 2014 that was
12 later removed?
13

14 27D. If the answer to 27C is yes, please identify the amount of the third credit elect payment, the
15 date it was applied, and the date it was removed.

16 27E. If the answer to 27C is no, please explain why a third credit elect transfer from 2013 shows on
17 the 2014 ledger.

18 27F. The tax year 2014 ledgers that FTB submitted to OTA identify two credit elect payments were
19 transferred from tax year 2014 to 2015 (see page 31), but the ledgers FTB provided to me only
20 show one (page 32). Was there a second credit elect payment applied to our tax year 2015 that was
21 later removed?
22

23 27G. If the answer to 27F is yes, please identify the amount of the second credit elect payment, the
24 date it was applied, and the date it was removed.

25 27H. If the answer to 27F is no, please explain why a second credit elect transfer to 2015 shows on
26 the 2014 ledger.
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1 DATED: March 27, 2021

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Respectfully Submitted,

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Christine Grab, In Pro Per

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