

For Privacy Notice, get form FTB 1131.

California Resident Income Tax Return 2009

CAIA3912L 11/28/09
FORM

540 C1 Side 1

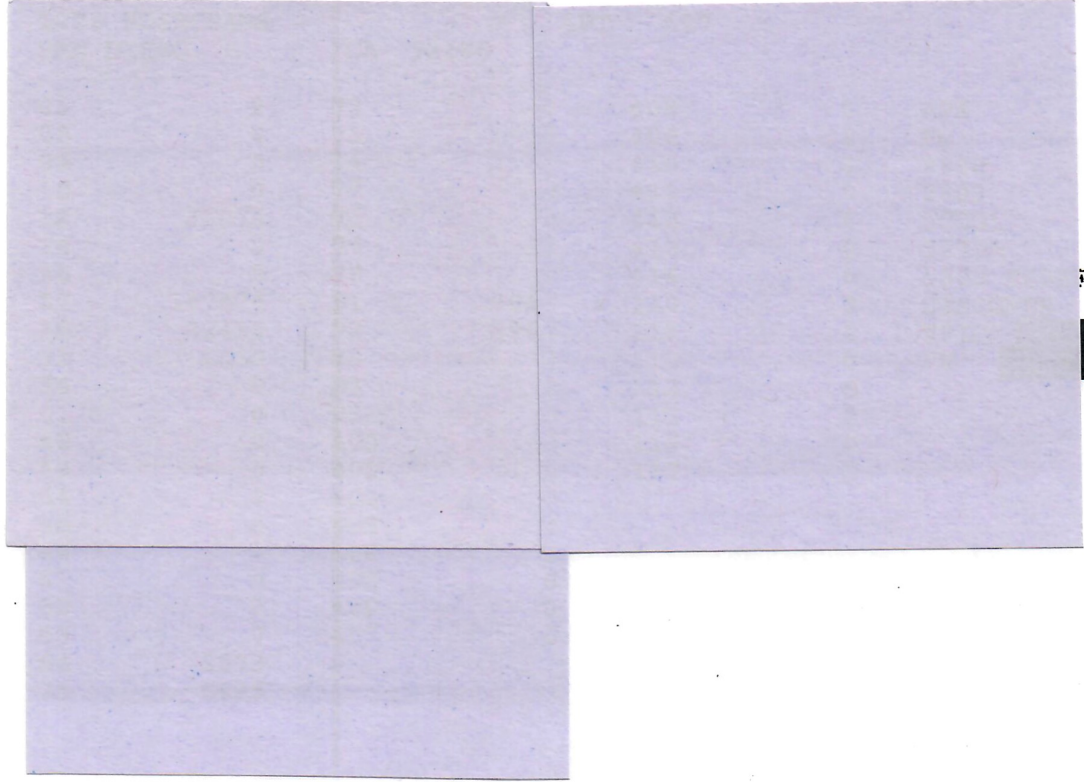
APR

ATTACH FEDERAL RETURN

GRAB
CHRISTINE N GRAB
ERIC W GRAB

09

P
AC
A
R
RP



IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Sign Here

It is unlawful to forge a spouse's/RDP's signature

Joint return? (See instructions)

Your signature *C. Grab*

Spouse's/RDP's signature (if a joint return, both must sign) *[Signature]*

Daytime phone number (optional)

Date *11-9-10*

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Firm's name (or yours if self-employed) *PA* Firm's address *[Redacted]*

Paid Preparer's SSN/PTIN

FEIN

Do you want to allow another person to discuss this return with us (see instructions)?

Yes No

PREPARER

Print Third Party Designee's Name

Telephone Number

059

3101096

CHRISTINE N GRAB

ID Type / Number: SSN [REDACTED] TPID: [REDACTED] Taxpayer Status:

Current Totals

Balance: \$0.00 Penalties: Interest:

Summary

Tax Year: 2009 APE: 12/31/2009 Tax Year Status: Debit or zero balance
 TPID: [REDACTED] Return Due Date: 04/15/2010 Return Filed Date: 12/02/2010
 Spouse Name: ERIC W GRAB Spouse TPID: [REDACTED] Spouse SSN: [REDACTED]
 Assessment Type: Self Assessment Revenue Code: 100 Pending Items: No
 Holds: No Hold Date: Hold Reason:
 Tax Year Balance: \$0.00 Last Transaction Date: Return Filing Status: JOINT

Ledger

TOT TAX LIAB: [REDACTED]		TAX WITHHELD:	
Effective Date	Type	Debit Amount	Credit Amount
02/03/2011	REFUND AMOUNT		\$783.52
01/31/2011	BILL PAYMENT		\$0.00
04/15/2010	EST TR TO 10	\$0.00	
04/15/2010	EST TR TO 10		\$0.00
			\$783.52
			\$0.00
			\$0.00

Pending Items List

Item	APE	Type/Source	Effective Date	Amount
No Items				



501 629 9835

*Fax Confirmation
that I
dealt
with FTS
clear this
Jan 2014*

START	RECEIVER	TX TIME	PAGES	TYPE	NOTE	M#	DP
01:12 PM	19168430466	4' 23"	8	FAX TX	OK	277	

TOTAL : 4M 23S PAGES: 8

1017

16-661220
6828

1-27-10

*Franchise tax board 1 \$ 3500
three thousand five hundred + x91100*

Bank of America

The Private Bank
333 South Hope St
Los Angeles CA
800.234.3635

4th quarter 2010 estimated C. Grab

Statement Period: February 1 through February 28, 2011
Account Number:



Return Information Notice

Account Number: [REDACTED]

Check this box and indicate new address on reverse.

Tax Year: 2010

Balance: \$ 0.00

CHRISTINE N GRAB & ERIC W GRAB
 [REDACTED]

No response necessary. Keep this notice for your records.

NOTICE ID: 13-5CXT3L97K9

ACCOUNT NUMBER: [REDACTED]

2010 Tax Year Summary

We revised your California state income tax return for the 2010 tax year. To understand the revisions, compare the amounts on your tax return and supporting documents with this notice. Use the figures below to compare and update your records:

Taxable income	\$	[REDACTED]
Tax	\$	[REDACTED]
Exemptions	\$	[REDACTED]
Total tax liability	\$	[REDACTED]
Excess state disability insurance	\$	[REDACTED]
Other payments	\$	[REDACTED]
Withholding	\$	[REDACTED]
Estimated tax payments	\$	[REDACTED]
Applied to 2011 estimated tax	\$	4,393.00
Revised balance	\$	0.00

The balance for this tax year reflects all payments or credits applied to your account through 12/24/13.

This notice does not include other tax year information.

Explanation of Revisions

We revised the amount of estimated tax payments shown on your return because our records do not show the same amount received.

We revised the amount of your estimated tax transfer because we found an error on your return.

For Additional Information

For more information regarding these revisions, go to our Website at www.ftb.ca.gov, search for: Notice Code, and select the following codes: EP OC:

See the enclosed insert for more information about penalties, interest, and your rights as a California taxpayer.



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
INC BUSINESS SECTION F180
PO BOX 942840
SACRAMENTO CA 94240-0040

Account No : [REDACTED]
Date : May 9, 2013
Tax Year(s): 2011

LETTER ID: EC 13-00691213 MAKER: 765:PC:CN

ERIC W GRAB
[REDACTED]

We have received your reply to our Request for Tax Return.

We are allowing you an additional 30 days to file the required return per your request. Your account will still be subject to any late filing penalties and interest.

Please send your completed tax return to:
FRANCHISE TAX BOARD, Mail Stop F-180
PO BOX 942840
SACRAMENTO CA 94240-0040

We appreciate your cooperation.

Taxpayer Services

Internet and Telephone Assistance

Website: ftb.ca.gov
Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States
TTY/TDD: 800.822.6268 for persons with hearing or speech impairments





Search USPS.com or Track Packages

Quick Tools

- Track
- Enter up to 10 Tracking # Find
- Find USPS Locations
- Buy Stamps
- Schedule a Pickup
- Calculating Rates
- Lock Mailbox
- Hold Mail
- Change of Address

USPS Tracking™



Customer Service ›
Have questions? We're here to help.

Tracking Number: **70122920000183608560**

Product & Tracking Information

Postal Product:

Features:
Certified Mail™

DATE & TIME	STATUS OF ITEM	LOCATION
March 6, 2014 , 6:36 am	Delivered	SACRAMENTO, CA 94240
March 5, 2014 , 9:08 pm	Arrival at Unit	WEST SACRAMENTO, CA 95799
March 5, 2014 , 8:43 pm	Processed through USPS Sort Facility	WEST SACRAMENTO, CA 95799
February 27, 2014	Depart USPS Sort Facility	SAN DIEGO, CA 92199
February 27, 2014 , 11:11 pm	Processed through USPS Sort Facility	SAN DIEGO, CA 92199

Available Actions

Email Updates

Track Another Package

What's your tracking (or receipt) number?

Track It

LEGAL

- Privacy Policy ›
- Terms of Use ›
- FOIA ›
- No FEAR Act EEO Data ›

ON USPS.COM

- Government Services ›
- Buy Stamps & Shop ›
- Print a Label with Postage ›
- Customer Service ›
- Delivering Solutions to the Last Mile ›
- Site Index ›

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- Newsroom ›
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- Forms & Publications ›
- Careers ›

OTHER USPS SITES

- Business Customer Gateway ›
- Postal Inspectors ›
- Inspector General ›
- Postal Explorer ›



March 24, 2014

To: Carrey
Fax: 916-845-9167

From: Christine Grab
Re: 2011 Taxes for [redacted] and [redacted]

Dear Carrey:

Enclosed is a copy of our 2011 income tax returns. The tax returns were mailed on Thursday, February 27, 2014. I sent the return via USPS certified mail and the tracking number is 7012 2920 0001 8360 8560. According to the USPS website, the returns were delivered on March 6, 2014. Enclosed is a copy of the USPS website.

In addition to filing by mail, I also faxed in the tax returns on March 2, 2014. I sent them to Holli Woolfe at [redacted]. Enclosed is a fax confirmation. Also enclosed is the letter that I sent along with the tax returns.

Since that letter was sent, I called in and got an official extension on our 2012 returns until June 2014. However, I feel like it is important to reiterate the last part of the letter that I sent to Ms. Woolfe:

"I am really hoping that the harassment from the FTB ends and that all penalties/interest/late fees, etc that you guys have been threatening us with are repealed. I am seriously ready to file a lawsuit against the FTB because I feel like some of the FTB policies - ie, sending notices in the mail that say "if you dispute our findings do X," but then completely disregarding all the dispute attempts I've made - are not legal.

I also want to remind you that the genesis to many of the problems that we've had with the FTB are because you guys lost some of our estimated tax payments - and I've been severely harassed by the FTB for the FTB's own mistakes.

Honestly, if I didn't have to waste so much time on phone calls and letter writing in 2013, I would have had both the 2010 and 2011 taxes filed MONTHS earlier (I only have a few hours a month to work on taxes, and those hours went to letters/phone calls instead of the taxes themselves). Part of me feels like the FTB owes me money for wasting so much of my precious time."

Quite frankly, this may be the last straw. I have had enough of the Franchise Tax Board's incompetence and I am going to look into hiring an attorney because I am tired of you guys harassing us for your own mistakes. Because THE FTB LOST our taxes, I am punished. Today, I had drop everything to find a babysitter (because I can't do this stuff with a screaming toddler), dig out old documents, type this letter, drive to a fax machine, waiting for fax confirmation, etc - which totals several hours.

Handwritten notes:
Woolfe
atk
12:51 PM
12:51 PM

 * TOTAL : 8M 49S PAGES: 16 *

 * MAR-24 12:22 PM 19168459167 8'49" 16 FAX TX OK 284 *

 * DATE START RECEIVER TX TIME PAGES TYPE NOTE # DP *

 * SEND *

 * FOR: [redacted] 501 629 9835 *

 * MAR-24-2014 MON 12:31 PM P. 01 *

 * TRANSACTION REPORT *

 * ***** *

March 24, 2014

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Fax: 916-845-9167

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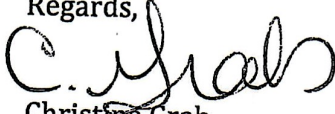
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YOU GUYS WASTE MY TIME LIKE THIS ON A REGULAR BAISIS and I have had enough! My time is my most valuable resource right now and NOTHING angers me more than wasting it. Over the last two years, the FTB has wasted dozens of hours of my time to the extent that the FTB is the direct cause of such late filings of our taxes. I genuinely believe I have a legitimate lawsuit on my hands. I expect the 2011 taxes to be properly processed this time, and I expect all fees/penalties, etc to be removed. If they aren't, I'll have an attorney picked out and be ready to file suit.

Please call me at  to confirm receipt of this fax.

Regards,

Christine Grab

10

March 2, 2014

To: Holli Woolfe

Fax: [REDACTED]

From: Christine Grab

Re: 2011 Taxes for [REDACTED], and [REDACTED]

Hi Hollie:

Thank you for taking the time to speak with me on Thursday, and especially for being pleasant in our conversation. I've talked to some very unkind people in your department, so I do appreciate the kindness.

Much to my surprise, our tax guy called on Thursday at 3:30 pm and said our 2011 taxes were ready to be picked up. I immediately picked them up, took them to my husband's work, had him sign the return, then drove to the post office. I got them in the mail at 4:55 pm! So, we didn't need an extension beyond the 28th of February, after all. I sent the return via USPS certified mail and the tracking number is 7012 2920 0001 8360 8560.

I'm sorry that I didn't get the fax copy to you sooner. Whenever I need to fax something, I use a fax machine at my friend's house. By the time I got the returns in the mail on Thursday, I didn't have time to drive over to my friend's because I needed to get home and get dinner on the table. On Friday, I decided not to take the baby out in the storm. Heavy rain + toddler + very important documents that cannot get wet = disaster waiting to happen.

I want to reiterate that I will get the 2012 taxes done as soon as I possibly can. However, I am the primary caregiver for my 23 month old son, my 82 year old mother in law with congestive heart failure, and my 84 year old father in law who is on Hospice. Between the three of them, I am overwhelmed and simply don't have a lot of time or energy (or mental capacity) for the taxes. I also regularly help out my 80 year old father, who is in relatively good health for his age, but has serious arthritis and cannot bathe or dress himself without help. My husband makes a healthy income, but he works a LOT of hours (12 hour days are standard, and 16 hour days and weekends are not uncommon for him), so I get very little help from hubby.

It took me about 4 months to get the 2011 return done. I think I can get the 2012 done in less time because it is a less complicated return, but how long it takes will ultimately depend on how well the three people I care for are doing. As you can see, we have a refund of \$ [REDACTED] rolling over from 2011 to 2012. I am 100% sure that we will have a refund due to us from 2012 that will roll over to 2013.

* TOTAL : 6M 33S PAGES : 10

DATE	START	RECEIVER	TX TIME	PAGES	TYPE	NOTE	#	DP
MAR-02	05:29 PM	19168459693	6'33"	10	FAX TX	OK	283	

SEND

FOR: [REDACTED] 501 629 9835

MAR-02-2014 SUN 05:36 PM

TRANSACTION REPORT

P. 01

March 2, 2014

To: Holli Woolfe

Fax: [REDACTED]

From: Christine Grab

Re: 2011 Taxes for [REDACTED] and [REDACTED]

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Thank you for reading this letter. If you have any question, you can contact me at



Regards,

A handwritten signature in cursive script that reads "Christine Grab".

Christine Grab

2011 Tax returns were mailed 2-27-14
and faxed in on 3-2-14.



STATE OF CALIFORNIA
TAXPAYERS' RIGHTS ADVOCATE'S OFFICE MS F280
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468

01.25.2019

CHRISTINE GRAB

Dear Ms. Grab:

Thank you for your proposals presented at the Taxpayers' Bill of Rights hearing last December. As the Taxpayers' Rights Advocate, your concerns are important to me. I am always interested in hearing your concerns and partnering with you to help resolve them. Please note the Department's response below to your proposals:

1. End Policy of Withholding Estimated Tax Payments Made Via Credit Elects Until the Taxpayer Files a Return

When a taxpayer makes an estimate tax payment to be applied against a future tax liability by having a current year refund carried over to the next tax year, that amount may only offset a tax liability if one has been established. A tax liability may be created when the taxpayer files a return and self-assesses tax or when FTB's filing enforcement system (INC) builds a nonfiler case. For a self-assessed liability, the taxpayer need only claim withholding and estimated tax payments on the return. For a filing enforcement liability, the department includes any withholding credits plus any estimate payments that are associated to that specific taxpayer in calculating the balance due unless:

- The tax year/account period of the payment does not match the tax year/account period of the assessment.
- The available payments were made jointly with a spouse but the assessment is issued to only one of the individuals.
- The payments were not made timely.
- The payment resides on a different account (example, a posting error).

If a tax liability ends up in collections, our staff are trained to review estimated and suspense payments and allocate them accordingly. Additionally, when phone contact is made with the taxpayer and a credit or payment has been found, the collector will discuss the credit with the taxpayer and how to apply it to the tax year in question. However, for jointly made estimate payments on a filing enforcement liability, a tax return must be filed for the year in question in order to have the payment applied to the balance due.

The U.S. Supreme Court in *Commissioner v. Lundy* (1996) 516 U.S. 235, 133 L.Ed.2d 611 held that where the taxpayer failed to file a return claiming prepayment credits before the statute of limitations expired, any refund or credit of those payments was barred. This is a very basic principle of tax law and codified in Revenue and Taxation Code (RTC) sections 19306 and 19307. The term "suspense" means prepayments that are waiting for a return to be filed, so that they can be credited against the tax shown on the return. FTB must hold payments in suspense until a return is filed claiming those

credits. See TAM 2005-5 and authority cited.

https://www.ftb.ca.gov/law/Technical_Advice_Memorandums/2005/20050005.pdf

2. End Policy of Withholding Estimated Tax Payments Made by Married Couples

Generally, when taxpayers make joint estimated payments or have an overpayment on a joint return, the estimated payment and/or overpayment are considered as being made by both taxpayers for the joint tax liability. Pursuant to RTC section 19301(a), the amount of the overpayment may be credited against the amount due from both taxpayers and the balance shall be refunded to both taxpayers. As stated above, in order for FTB to refund the overpayment and/or an estimated payment, a joint return would need to be filed for FTB to determine the entire tax amount due had been satisfied for that year.

In the situation where the taxpayers make joint estimated payments or have a joint overpayment and subsequently file separate returns, California law is similar to federal law. Under federal law, the taxpayers can apportion the joint estimated tax payments between them in any manner the taxpayers agree on. (Treas. Reg. § 1.6654-2(e)(5)(ii)(A).) If the spouses can't agree upon an allocation, there are rules in the Treasury Regulations on how to apply the joint estimated tax payments to the spouses' separate liabilities. (Treas. Reg. § 1.6654-2(e)(5)(ii)(B).) Similarly, when FTB issues separate assessments to married taxpayers that go final and are due and payable, FTB cannot allocate the joint estimated tax payments or overpayment to the taxpayers' separate liabilities without a return in which the taxpayers have apportioned their joint overpayment and/or estimated tax payment.

3. Disclose Taxpayers' Rights Hearing to General Public

RTC section 21006 provides for an annual hearing before the Board where industry representatives and individual taxpayers are allowed to present their proposals on law changes. This is a public meeting held annually in December at the Franchise Tax Board and subject to the Bagley-Keene Open Meeting Act. Taxpayers are not required to submit anything in advance of the meeting to access their rights, they only need appear and present their issues.

The Department would disagree with the statement that FTB goes to great lengths to hide the Taxpayer Bill of Rights hearing from the general public. In fact, our Education and Outreach program covers the Taxpayer Bill of Rights hearing at many of our tax professional events. Representing approximately 65% of returns filed, tax professionals often have a clear understanding of FTB policies and procedures from working with us on multiple accounts and issues and have a vested interest in seeing things change for the better. Tax professionals represent all segments of the populations, including those with lower incomes. Tax professionals in many cases are our partners in helping taxpayers file accurately, timely, and pay the correct amount of tax, reducing taxpayer burden.

To ensure the general public is aware of the Taxpayer Bill of Rights Hearing, FTB follows the Bagley Keene Open Meeting Act which requires that we publicly notice this meeting, prepare agendas, accept public testimony and conduct the meeting in public. The required 10-day public notice of the meeting and the agenda is on our website. As the result of your letter last year, we also placed a link to the meeting notice on our home page during the 10-day period preceding the hearing.



496328121311

06301411+++++++121368833800000000000000000000000038520247

Income Tax Due Notice

Mark box and write new address on reverse.

Account Number: [REDACTED]

Tax Years:
2011

CHRISTINE N GRAB
[REDACTED]

COPY

Balance: **\$3,852.02**

Due Date: **07/15/14** - Payment made on 7-9-14

Detach and mail with your payment. Do not mail top voucher if you paid electronically.

Income Tax Due Notice

Notice Date: 06/30/14 Account Number: [REDACTED]

Our records show you owe a balance. We previously billed you for the balance, which remains unpaid. The Account Balance Summary below provides specific details. No additional interest accrues if we receive full payment within 15 days from the notice date.

If we do not receive your balance payment in full within 30 days from the notice date, we may take collection action against you, such as file and record a Notice of State Tax Lien against your property and garnish a portion of your wages. See enclosed FTB 1140, *Personal Income Tax Collections Information*.

If you are financially unable to pay the balance in full, you may be eligible to make monthly payments through our Installment Agreement Program. Go to **ftb.ca.gov** and search for **installment agreement** or call (800) 689-4776.

If you think you do not owe this amount, call (800) 689-4776, (916) 845-7044, TTY/TDD: (800) 822-6268, or fax (916) 845-0993 weekdays, except state holidays.

How to Pay Your Balance

- If you are required to pay electronically, go to **ftb.ca.gov** and search for **mandatory e-pay** for payment methods. Penalties apply if you pay by other means.
- **Online, installment agreement, and other payment options:** See enclosed FTB 4032, *Pay Your Taxes Online*, or go to **ftb.ca.gov** and search for **payment options**
- **Check or money order:** Make payable to the **Franchise Tax Board**. Write your full name and account number on your payment. Mail your payment and top voucher in the enclosed envelope or to the address above.

Account Balance Summary as of 06/30/14

Tax Year	Tax	Penalty Amount	Code	Interest	Collection Fees	Payments	Adjustments	Tax Year Amount
2011	[REDACTED]	\$3,540.75	D	\$141.27 <i>really changed 143.99 Should be what actually changed</i>	\$170.00	[REDACTED]	[REDACTED] <i>Should also be here</i>	\$3,852.02
Other Liability Codes == >					Other Liability Amount == >			
See penalty and other liability codes on reverse.					Balance		\$3,852.02	

(15)

ERIC W GRAB

ID Type / Number: SSN [REDACTED] TPID: [REDACTED] Taxpayer Status:

Current Totals

Balance: \$0.00 Penalties: Interest

Summary

Tax Year: 2011 APE: 12/31/2011 Tax Year Status: Debit or zero balance

TPID: [REDACTED] Return Due Date: 04/15/2012 Return Filed Date: 03/01/2014

Spouse Name: CHRISTINE N GRAB Spouse TPID: [REDACTED] Spouse SSN: [REDACTED]

Assessment Type: Self Assessment Revenue Code: 2003800 Pending Items: No

Holds: Yes Hold Date: LITIGATION

Tax Year Balance: \$0.00 Last Transaction Date: Return Filing Status: JOINT

Ledger

TOT TAX LIAB: [REDACTED] TAX WITHHELD: [REDACTED]

Effective Date	Type	Debit Amount	Credit Amount
07/09/2014	TOT INT CHRGD		\$143.99
03/11/2013	COLL COST FEE		\$170.00
03/11/2013	BILL PAYMENT		\$3,540.75
04/15/2012	DEMAND PEN		\$0.00
04/15/2012	FE COST FEE		\$0.00
04/15/2012	EST TR TO 12		\$0.00
04/15/2011	DELINQ PEN		\$9,000.00
04/15/2011	EST TR FR 10		\$0.00
04/15/2011	EST TR FR 10		\$4,393.00

Pending Items List

Item APE Type/Source

No Items

16



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
 PO BOX 942867
 SACRAMENTO CA 94267

Phone: (916) 845-4270
 Fax: (916) 843-0944

A 440 093-5

**PERSONAL INCOME TAX
 EARNINGS WITHHOLDING
 ORDER FOR TAXES**

**EMPLOYER'S COPY
 (KEEP FOR YOUR RECORDS)**

Date: 06/27/14

14741920000

Case Number:

Account Number:

SSN or ITIN:

FTB ID:

1100294899

Tax Years:

2011

Order Number: 633021862706853581

Employee's Name and Address:

ERIC W GRAB

AMOUNT DUE

\$3,851.11

We issued this *Earnings Withholding Order for Taxes* to collect a delinquent tax debt owed by the above employee pursuant to Section 706.074 of the California Code of Civil Procedure.

To comply with this order, you must complete the following steps:

1. **Deliver** the EMPLOYEE'S COPY of PAGE 1A and PAGE 1B, and PAGE 3 of this order to your employee within 10 days of receipt. If the person named above is not currently your employee, see section B on PAGE 1B.

2. **Calculate** the withholding amount using the *Withhold Chart* in section A on PAGE 1B.

3. **Complete and return** the EMPLOYER'S ACKNOWLEDGMENT, PAGE 2A (*and PAGE 2B if applicable*) of this order within 15 days of receipt. Mail PAGE 2A even if you are not required to withhold under this order, and even if you have no record of this employee.

4. **Begin** withholding from your employee's earnings on the first pay period that ends at least 15 days after you receive this order.

Do not withhold more than the above AMOUNT DUE.

5. **Send** the amount withheld within 10 days of each pay period's end date, or send a combined payment for each month's pay period(s) within 15 days of the end of each month.

By Mail

- Make payment to the **Franchise Tax Board**.
- Write your employee's name and account number (as shown on this order) on each payment.
- Include a copy of PAGE 1A with every payment.
- Mail your payment to:
FRANCHISE TAX BOARD
 PO BOX 942867
 SACRAMENTO CA 94267
- **To protect your employee's privacy, ensure your employee's identification (name and account number) is not visible in the mailing address area or anywhere on the mailing envelope.**

Get more information at ftb.ca.gov. For wage garnishment information, search for **garnishment**. For our withholding calculator, search for **calculator**.



STATE OF CALIFORNIA
FILING ENFORCEMENT SECTION MS F180
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

Tax Return Received

NOTICE DATE: October 29, 2014

TAX YEAR: 2011

LETTER ID: EC 14-01525397 MAKER: 765:MI:IA

CHRISTINE N GRAB



Thank you for filing your 2011 California tax return.

We will recalculate any penalties and interest you owe based on the figures you reported on your tax return. You will receive a notice reflecting the revised balance due once your tax return is processed.

Internet and Telephone Assistance

Website: ftb.ca.gov
Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States
TTY/TDD: 800.822.6268 for persons with hearing or speech impairments