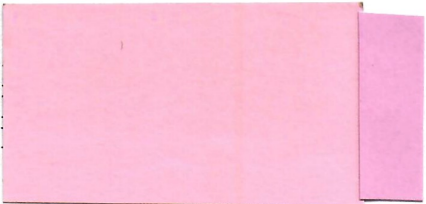


1 Christine N. Grab



5 Christine Grab, IN PRO PER

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

11 Christine N. Grab  
12 Plaintiff  
13 vs.  
14 The California Franchise Tax Board  
15 Defendant

) Case No.: 37-2020-00005100-CL-BT-CTL  
) **PLAINTIFF CHRISTINE N. GRAB**  
) **REQUESTS FOR ADMISSION, SET ONE**  
) **(001)**  
)  
) Judge: Honorable Eddie C. Sturgeon  
) Dept: C-67  
) Action Filed: January 29, 2020  
) Trial Date: March 4, 2022  
)  
)  
)  
)

21 **PROPOUNDING PARTY:** Plaintiff Christine N. Grab  
22 **RESPONDING PARTY:** Defendant The California Franchise Tax Board  
23 **SET NUMBER:** One (001)

25 Pursuant to California Code of Civil Procedure sections 2033.210 et seq., Plaintiff Christine  
26 N. Grab hereby requests that Defendant CA Franchise Tax Board (FTB) respond to and verify its  
27 responses to Plaintiff's Requests for Admission, Set No. One (001) under oath and in writing within  
28 thirty (30) days from the date of service thereof.

1 **DEFINITIONS**

- 2 1. Unless otherwise indicated the "PLAINTIFF" means Christine N. Grab.
- 3
- 4 2. "I," "ME," "MY" and "MINE" means PLAINTIFF Christine N. Grab
- 5
- 6 3. "ERIC," "HE," "HIS," AND "HIM" means PLAINTIFF'S spouse, ERIC W. GRAB.
- 7
- 8 4. "WE," "OUR," "OURS," and "US" means both PLAINTIFF Christine N. Grab and her spouse,
- 9 ERIC W. GRAB.
- 10
- 11 5. "FTB" means DEFENDANT, CA FRANCHISE TAX BOARD and employees, representatives,
- 12 agents, attorneys AND all other PERSONS acting OR purporting to act on FTB's behalf.
- 13
- 14 6. "YOU," "YOUR" AND "ITS" means DEFENDANT, CA FRANCHISE TAX BOARD and
- 15 DEFENDANT'S employees, representatives, agents, accountants, attorneys AND all other
- 16 PERSONS acting OR purporting to act on its behalf.
- 17
- 18 7. "PERSON" AND "PERSONS" mean ANY individuals, partnership, firm, association,
- 19 corporation, public interest group or ANY other business, governmental OR legal entity.
- 20
- 21 5. Unless otherwise stated, the conjunctions "AND" and "OR" shall be construed either
- 22 conjunctively or disjunctively as necessary to bring within the scope of these requests for
- 23 production information that might otherwise be construed to be outside its scope.
- 24
- 25 6. "ANY" shall be understood to include and encompass "ALL." The word "ALL" also includes
- 26 "EACH" and vice versa. The use of any singular form of "ANY" includes the plural and vice versa.
- 27
- 28

23 **REQUESTS FOR ADMISSION**

24 **Tax Year 2009**

26 **REQUEST FOR ADMISSION NO. 1:** Admit that FTB received our tax year 2009 income tax  
27 returns sometime between 11-10-2010 and 12-02-2010 (see attached page 1).  
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**REQUEST FOR ADMISSION NO. 2:** Admit that we had an overpayment of [redacted] on our tax year 2009 tax return, which we requested be applied as a credit elect for tax year 2010 (see attached page 2).

**REQUEST FOR ADMISSION NO. 3:** Admit that as of 01-31-2011, our tax liability for tax year 2009 was zero dollars (see attached page 2).

**REQUEST FOR ADMISSION NO. 4:** Admit that on 01-31-2011, FTB applied a payment of \$783.52 to a "bill" on tax year 2009 (see attached page 2).

**REQUEST FOR ADMISSION NO. 5:** Admit that FTB had not generated a bill for tax year 2009.

**REQUEST FOR ADMISSION NO. 6:** Admit that the \$783.52 that was applied to tax year 2009 was a portion of a \$3,500 payment which had been designated as an estimated tax payment for tax year 2010 (see attached page 3).

**Tax Year 2010**

**REQUEST FOR ADMISSION NO. 7:** Admit that on 12-30-2013, FTB issued a notice stating that they had revised our credit elect payment that had been applied to 2011 down to \$4,393 (see attached page 4).

1 **REQUEST FOR ADMISSION NO. 8:** Admit the notice addressed in Admission 7 above states  
2 “Applied to 2011 estimated tax \$4,393.”  
3

4 **REQUEST FOR ADMISSION NO. 9:** Admit that the word *applied* is past tense, thus indicating  
5 the payment had already been applied to tax year 2011.  
6

7  
8 **REQUEST FOR ADMISSION NO. 10:** Admit that nowhere on the document addressed in  
9 Admission 7 and attached as page 4 is there a disclosure that this credit of \$4,393 would not be  
10 applied to the 2011 tax year until after the 2011 returns had been filed.  
11

12 **Tax Year 2011**  
13

14  
15 **REQUEST FOR ADMISSION NO. 11:** Admit that on 05-09-2013, FTB issued a notice granting  
16 an extension of the tax year 2011 filing deadline to Eric until 06-08-2013 (see attached page 5).  
17

18 **REQUEST FOR ADMISSION NO. 12:** Admit that FTB received the 2011 tax return via USPS  
19 certified mail on 03-05-2014 (see attached page 6).  
20

21  
22 **REQUEST FOR ADMISSION NO. 13:** Admit that a copy of the 2011 tax return was faxed to  
23 FTB on 03-02-2014 (see attached pages 10 – 12).  
24

25 **REQUEST FOR ADMISSION NO. 14:** Admit that in the cover letter of the 03-02-2014  
26 correspondence (see attached page 12), it states:  
27  
28

1 "I am really hoping that the harassment from the FTB ends and that all  
2 penalties/interest/late fees, etc that you guys have been threatening us with are repealed. I  
3 am seriously ready to file a lawsuit against the FTB because I feel like some of FTB's  
4 policies – ie sending notices in the mail that say "if you dispute our findings do X," but then  
5 completely disregarding all the dispute attempts I've made – are not legal.  
6

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

10 "Honestly, if I didn't have to waste so much time on phone calls and letter writing in  
11 2013, I would have had both 2010 and 2011 taxes filed MONTHS earlier (I only have a few  
12 hours a month to work on taxes, and those hours went to letters/phone calls instead of the  
13 taxes themselves). Part of me feels like the FTB owes me money for wasting so much of my  
14 precious time."  
15

16  
17 **REQUEST FOR ADMISSION NO. 15:** Admit FTB received a third copy of the 2011 tax return  
18 via fax on 03-24-2014 (see attached pages 7 – 9).  
19

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21 **REQUEST FOR ADMISSION NO. 16:** Admit that in the cover letter of the 03-24-2014  
22 correspondence (attached page 8 - 9), it states:

23 "Quite frankly, this may be the last straw. I have had enough of the Franchise Tax Board's  
24 incompetence and I am going to look into hiring an attorney because I am tired of you guys  
25 harassing us for your own mistakes. Because THE FTB LOST our taxes, I am punished.  
26 Today, I had drop everything to find a babysitter (because I can't do this stuff with a  
27 screaming toddler), dig out old documents, type this letter, drive to a fax machine, waiting  
28

1 for fax confirmation, etc – which totals several hours. YOU GUYS WASTE MY TIME  
2 LIKE THIS ON A REGULAR BAISIS and I have had enough! My time is my most  
3 valuable resource right now and NOTHING angers me more than wasting it. Over the last  
4 two years, the FTB has wasted dozens of hours of my time to the extent that the FTB is the  
5 direct cause of such late filings of our taxes. I genuinely believe I have a legitimate lawsuit  
6 on my hands. I expect the 2011 taxes to be properly processed this time, and I expect all  
7 fees/penalties, etc to be removed. If they aren't, I'll have an attorney picked out and be ready  
8 to file suit.”  
9

10  
11 **REQUEST FOR ADMISSION NO. 17:** Admit that FTB's published policies and procedures state  
12 that credit elect payments are withheld until the date that year's tax return is filed (see attached  
13 pages 13 – 14).  
14

15  
16 **REQUEST FOR ADMISSION NO. 18:** Admit that per the FTB policy addressed in Admission 17  
17 above, the credit elect payment of \$4,393 that had been designated for tax year 2011 should have  
18 been removed from suspense and applied to our account on 03-06-2014, the day that FTB received  
19 our tax year 2011 returns (see attached page 6).  
20

21  
22 **REQUEST FOR ADMISSION NO. 19:** Admit that as of 06-30-2014, the credit elect payment of  
23 \$4,393 had not yet been applied to our tax year 2011 account (see attached page 15).  
24

25 **REQUEST FOR ADMISSION NO. 20:** Admit that the 2011 accounting ledger shows a credit  
26 elect payment of \$9,000 that was applied to our account on 04-15-2011 (see attached page 16).  
27  
28

1 **REQUEST FOR ADMISSION NO. 21:** Admit that per the FTB policy addressed in Admission 17  
2 above, the credit elect payment of \$9,000 addressed in Admission #20 should have been removed  
3 from suspense and applied to our account on 03-06-2014, the day that FTB received our tax year  
4 2011 returns (see attached pages 6, 13 and 14).  
5

6  
7 **REQUEST FOR ADMISSION NO. 22:** Admit that as of 06-30-2014, the credit elect payment of  
8 \$9,000 had not yet been applied to our tax year 2011 account (see attached page15).  
9

10 **REQUEST FOR ADMISSION NO. 23:** Admit that FTB filed a wage garnishment against Eric W.  
11 Grab for tax year 2011 on 06-27-2014 in the amount of \$3,85.11 (see attached page 17).  
12

13  
14 **REQUEST FOR ADMISSION NO. 24:** Admit that the wage garnishment addressed in Admission  
15 23 and attached as page 17 would not have been filed had the credit elect payment of \$4,393 been  
16 applied to tax year 2011 on 03-06-2014 in accordance with FTB's published policies and  
17 procedures (see attached pages 13 – 14).  
18

19  
20 **REQUEST FOR ADMISSION NO. 25:** Admit that this wage garnishment addressed in  
21 Admission 23 and attached as page 17 would not have been filed had the credit elect payment of  
22 \$9,000 been applied to tax year 2011 on 03-06-2014 in accordance with FTB's published policies  
23 and procedures (see attached pages 13 – 14).  
24

25 **REQUEST FOR ADMISSION NO. 26:** Admit that on 10-29-2014, FTB issued a notice saying  
26 they had received our 2011 tax return (see attached page 18).  
27  
28

1 **REQUEST FOR ADMISSION NO. 27:** Admit that the notice addressed above in Admission #26  
2 that is dated 10-29-2014 states that FTB will contact us again once the 2011 return had been  
3 processed (see attached page 18).  
4

5  
6 **REQUEST FOR ADMISSION NO. 28:** Admit that in Defendant's Response to Plaintiff's  
7 Demand For Documents Set #002, FTB stated under penalty of perjury that FTB had supplied all  
8 documents issued to me and my husband as a part of standard operating procedures for tax year  
9 2011, or if the document was privileged, the name and date of the document was included in a  
10 privilege log.  
11

12  
13 **REQUEST FOR ADMISSION NO. 29:** Admit that the notice dated 05-09-2013, which is  
14 addressed above in Admission 11 and attached as page 5, in which FTB granted an extension of the  
15 tax year 2011 filing deadline to Eric until 06-08-2013, was not included the documents that were  
16 propounded, nor was the document included in the privilege log for tax year 2011.  
17

18  
19 **REQUEST FOR ADMISSION NO. 30:** Admit that the Tax Return Received notice issued by  
20 FTB on 10-29-2014, which is addressed in above in Admissions 26 and 27 and attached as page 18,  
21 was not included in the documents that were propounded, nor was the document included in the  
22 privilege log for tax year 2011.  
23

24 **REQUEST FOR ADMISSION NO. 31:** Admit that on 01-30-2013, I sent FTB a letter requesting  
25 an extension for filing our 2011 returns that had BOTH my husband's and my name and social  
26 security numbers on the letter (see attached pages 19 and 20).  
27  
28



1 **REQUEST FOR ADMISSION NO. 32:** Admit that, in response to this letter dated 01-30-2013  
2 which is addressed in Admission 31 and attached as pages 19 and 20, FTB granted an extension to  
3 me, but not to Eric, despite the fact that the request for the extension was for both of us (see  
4 attached page 21).  
5

6  
7 **REQUEST FOR ADMISSION NO. 33:** Admit that on 03-11-2013, FTB issued a Notice of  
8 Proposed Assessment to Eric with a response deadline of 05-10-2013 (see attached page 22).  
9

10 **REQUEST FOR ADMISSION NO. 34:** Admit that on 04-05-2013, Eric filed a Protest to the  
11 Notice of Proposed Assessment addressed in Admission 33 and attached as page 22 (see paragraph  
12 4 of the attached page 25).  
13

14  
15 **REQUEST FOR ADMISSION NO. 35:** Admit that FTB misclassified this Protest as a Response  
16 to Demand Notice (see attached page 23, lines 1 - 3)  
17

18 **REQUEST FOR ADMISSION NO. 36:** Admit that if the Protest identified in Admission 34 and  
19 attached as pages 25 – 26 had been properly classified as a Protest, our tax year 2011 account would  
20 have been placed on hold and all collection action would have been halted until FTB processed the  
21 Protest (see pages 27 - 29).  
22

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24 **Tax Year 2013**  
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26 **REQUEST FOR ADMISSION NO. 37:** Admit that we filed our tax year 2012 tax returns on 06-  
27 16-2014 (see attached page 30).  
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**REQUEST FOR ADMISSION NO. 38:** Admit that on this 2012 return, we made an estimated tax payment via credit elect in the amount of [REDACTED] that was designated for tax year 2013 (see attached page 30).

**REQUEST FOR ADMISSION NO. 39:** Admit that on 08-03-2015, FTB issued a deferral to Eric for tax year 2013, granting him a filing extension until 07-30-2015 (see attached page 31).

**REQUEST FOR ADMISSION NO. 40:** Admit that on 08-10-2015, FTB issued a Notice of Proposed Assessment for tax year 2013 for both me and Eric (see attached pages 32 – 33).

**REQUEST FOR ADMISSION NO. 41:** Admit that FTB states the reason they withhold estimated tax payments made by married couples is because they do not know how much to apply to each spouse (see attached pages 13 - 14).

**REQUEST FOR ADMISSION NO. 42:** Admit that if FTB had divided the estimated tax payment of \$ [REDACTED] in half evenly between us and timely applied \$ [REDACTED] to each of our accounts on 06-16-2014, the date that we filed our tax year 2012 returns, neither NPA would have been issued (see attached pages 32 – 34).

**REQUEST FOR ADMISSION NO. 43:** Admit that if the NPAs had not been issued, a Demand Fee would not have been imposed on us for tax year 2013 (see attached page 34).


1 **REQUEST FOR ADMISSION NO. 44:** Admit that on 08-31-2015, FTB issued a notice to Eric  
2 stating that FTB had received an estimated tax payment in the amount of [redacted] that was  
3 designated for tax year 2013 (see attached page 35).  
4

5  
6 **REQUEST FOR ADMISSION NO. 45:** Admit that in Defendant's Response to Plaintiff's  
7 Demand For Documents Set #002, FTB stated under penalty of perjury that FTB had supplied all  
8 documents issued to me and my husband as a part of standard operating procedures regarding tax  
9 year 2013, or if the document was privileged, the name of the document was included in a privilege  
10 log for tax year 2013.  
11

12  
13 **REQUEST FOR ADMISSION NO. 46:** Admit that the notice addressed in Admission #44, which  
14 is dated 08-31-2015 and attached as page 27, was not included in the documents that were  
15 propounded, nor was the document included in the privilege log.  
16

17 Respectfully Submitted,

18 DATED: April 24, 2021  
19

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21 \_\_\_\_\_  
22 Christine N. Grab  
23 In Pro Per  
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