

2022 ATBOR Speech

My name is Christine Grab, a people of CA. I present 11 items.

1. The IRS treats married couples as one tax-paying entity from the moment IRS is notified of marriage until IRS is notified that the status has changed. FTB does not follow this precedent. FTB readily admits it treats married people differently than single people, in a manner which penalizes the married. This is a violation of the 14th Amendment of the US Constitution, which states that government has to treat all classes of people equally. My wish is that California law be changed to conform with federal requirements.

2. In California, a creditor is required to prove to a judge that a debt is owed and get a court order to impose a wage garnishment, bank levy or lien. The exception is the tax bureaus.

My wish is that this loophole be closed, and that the tax bureaus be required to prove to a superior court judge that the debt is legally owed prior to deploying collection tools.

3. Repeal Revenue & Tax Code 19179(c)(2) as it is a direct violation of Revenue & Tax Code Sections 21010 and 20102, which guarantees the Right to Protest as a part of the California Taxpayer Bill of Rights.

4. FTB collects many types of payments that it does not immediately credit to taxpayers' accounts. I expect full disclosure of all policies and procedures surrounding these payments, including an exhaustive list of all types of payments that are not immediately applied, when these payments do get applied, the procedures in place to ensure the money is applied, and which laws justify these practices.

Furthermore, I expect specific identification of the custodian of the withheld monies, at what point the monies are considered revenue by the State of CA, whether spending is authorized on the suspense accounts containing the withheld monies, and if so, who legally may spend this money and for what purpose.

5. I expect an exhaustive list of all payments which are immediately applied to the taxpayer's account upon receipt by FTB.

6. For the purpose of calculating interest, FTB only recognizes some of the payments that have been made and only portions of other payments. I expect full disclosure of the policy and guidelines for determining which payments and portions of payments are withheld for the purpose of calculating interest.

7. My wish is that ALL payments and correspondence that FTB receives are processed within 24-hours. Currently, FTB processes correspondence received via free or low-cost methods slower than it processes correspondence sent via expensive methods, which penalizes the poor. This violates

Revenue and Tax Code 21027 and the 14th amendment of the US Constitution.

8. My wish is that FTB comply with Revenue and Tax Code 19117 by putting full amortization schedules on each bill. Information should include the principal balance, interest rate, the dates that interest began accruing, and an explanation of why some payments or portions of payments are not included in the principal balance.

9. Revenue and Tax Code 19087 states that a Notice of Proposed Assessment can only be issued on accounts that have an outstanding tax liability due for the year. Withheld payments are not credited on the NPA. I expect the legal codes which justify not crediting all payments on the NPA.

FTB also does not allow Protests of NPAs on the basis that the amount of money collected was underreported. I expect the legal codes to justify denying the right to Protest on these grounds.

10. On FTB's website, it states: "The Taxpayer Rights Advocate will not accept your case if it questions the constitutionality of the tax system or tax laws."

This is unconscionable. It is the job of the Advocate to ensure that FTB properly protects taxpayers' federal and state rights. My wish is that this guideline be removed so that the Advocate can fulfill her job duties.

11. My wish is that FTB Refer to Taxpayers as “Constituents,” instead of as “Clients.” FTB staff are public servants who are employed by the taxpayers. We are your bosses, not your clients.