

1 **8. False Statement** -- On page 6, Ms. Barsegyan wrote: “she has made baseless allegations of
2 collusion and government corruption and racketeering against the FTB.”

3 As already established above, I have substantiated every allegation that I have made with
4 legal statues and evidence. Rather than disputing the interpretation of the statues and refuting the
5 evidence, Ms. Barsegyan continues to deny laws were cited or evidence was submitted. Ms.
6 Barsegyan’s entire legal defense is based solely on lies and deception, including this lie. I believe it
7 is unconscionable that Ms. Barsegyan would request that Your Honor sanction me for proving the
8 truth.
9

10
11 **9. False Statement** -- On page 7, Ms. Barsegyan wrote: “During the hearing on May 28, 2021,
12 Plaintiff made unsubstantiated and false allegations against the FTB and its counsel.”
13

14 This statement is false. Since there was no court reporter at that hearing, I have included the
15 Oral Arguments that I read during the hearing as exhibit 67. In the Oral Arguments, I specified each
16 of the specific laws/policies that were violated and/or misrepresented by Ms. Barsegyan, Ms.
17 Hubbard and Mr. Swank, and stated where the proof could be found in the submitted court
18 documents. Rather than disputing the interpretation of the statues and refuting the evidence, Ms.
19 Barsegyan denied the evidence was submitted or laws have been cited. This is another example of
20 how Ms. Barsegyan’s entire legal defense is based solely on contrived falsehoods and clever
21 deceptions. I believe it is unconscionable that Ms. Barsegyan would request that Your Honor
22 sanction me for making truthful statements supported by fact.
23

24 Given the extensive deceit documented in this section, which I believe is a violation of
25 Criminal Code at 18 USC 1001, and given the purpose of said deceit was to conspire with her client
26 to cover up her client’s criminal activities, I believe that Anna Barsegyan should be disbarred per
27 the American Bar Association rule 8.4(c) “engage in conduct involving dishonesty, fraud, deceit or
28 misrepresentation.”

1 It is worth noting that in Defendant's Motion for Summary Judgement, Ms. Barsegyan not
2 only continued to use the aforementioned false defense arguments she added a couple of new
3 defense strategies that are as equally misleading, deceptive and false as those above. As I document
4 in the Plaintiff's Response to Defendant's Motion for Summary Judgment, FTB attempted to pass
5 off another undergrounds regulation regarding filing requirements as if it were statutory law, and
6 conflated the demand penalty with filing requirements,
7

8 9 **IV. Arguments for Issue #3: Reasonable Cause to Contact FTB/DOJ**

10 **IV.A. Reasonable Cause: Thi Luong**

11 In the sections of her Memorandum regarding Ms. Luong, Anna Barsegyan crossed beyond
12 mere false statements and deception into complete fraud by fabricating a false story intended to
13 slander my credibility. On page 8 of her Memorandum, Deputy Attorney General Anna Barsegyan
14 wrote "Plaintiff further affirmed that she was attempting to increase the FTB's litigation costs..."
15 and on page 12 she wrote "Plaintiff has even admitted to filing motions just to increase FTB's
16 litigation costs." These two false statement only appear to be true because Ms. Barsegyan grossly
17 misrepresented the facts and omitted pertinent information surrounding my contacting Ms. Luong.
18

19 Here is the truth: On 06-03-2021, FTB held a Board of Directors Meeting. At this meeting,
20 Thi Luong verbally requested that the Board give FTB another \$2 million above and beyond their
21 existing litigation budget to cover litigation costs for 2021/2022. Ms. Luong assured the Board that
22 she was closely monitoring litigation to ensure that all costs were necessary. I made a speech in
23 which I stated that FTB was reckless with running up litigation costs and that the Board should deny
24 the request and instead reign in FTB's expensive tactics. Exhibit 68 is a video of the segment of the
25 meeting in which Thi Luong and I both spoke.
26

27 Since Ms. Luong had stated she was closely monitoring costs, on 06-03-2021, shortly after
28 the meeting ended, I sent an email to Ms. Luong complaining that FTB was the driver of

1 unnecessary litigation expenditures in my own case. In her Motion for Sanctions dated 09-01-2021,
2 Ms. Barsegyan provided a portion of a sentence from that email, which was taken out of context.
3 For proper context, here are the title and first two paragraphs (exhibit A, page 4 in the Declaration
4 of Thi Luong in Support of Defendant Franchise Tax Board’s Motion for Sanctions dated 09-01-
5 2021):
6

7 “Title of email: So you can appreciate how FTB recklessly runs up litigation costs

8 Hi Ms. Luong:

9 Since you said that you are carefully watching the litigation costs, I thought I would
10 share with you my latest Motion to Compel, which will cost FTB thousands of
11 dollars to defend. From the letter to the board below: "Every item that I asked about
12 should be publicly posted on your website. It is UNCONSCIONABLE that I have
13 to request that a judge order you to answer basic questions such as “What is your
14 definition of “timely?””
15

16 I believe that when read in context, it is clear that I never indicated that I was attempting to
17 increase litigation costs; I was complaining that FTB should have propounded the requested
18 information so that the Motions to Compel was not necessary. I believe that making two false
19 statements in order to fabricate a false story is a violation of Criminal Code at 18 USC 1001.
20

21 On pages 32 - 34 of the CA Supreme Court Accusation that I filed against FTB employee
22 Eric Yadao (exhibit 53), I documented that in our OTA case, Eric Yadao fabricated a false story
23 about why we filed our tax returns late in his Respondent’s Second Response Brief. It appears that
24 fabricating false stories is a tool regularly utilized by FTB to slander credibility during litigation.

25 The email to Ms. Luong included a forward of a letter that I had sent to FTB’s Board of
26 Directors and FTB’s Taxpayer Advocate regarding the 06-03-2021 Board meeting (exhibit A, pages
27 4 – 6 in the Declaration of Thi Luong in Support of Defendant Franchise Tax Board’s Motion for
28 Sanctions dated 09-01-2021). Per the California Taxpayer Bill of Rights, R&TC 21004 and R&TC

1 Section 21006(b)(2), I have the right to keep FTB's Taxpayer Advocate and FTB's Board of
2 Directors apprised of the evidence that comes out that is important for oversight officers to know. I
3 believe that the reason Deputy Attorney General Anna Barsegyan included the correspondence with
4 Ms. Luong into the Motion for Sanctions dated 09-01-2021 was retaliation and harassment for
5 contacting FTB's Board and Taxpayer Advocate, and a threat intended to intimidate me from
6 contacting the oversight officers again. I believe Ms. Barsegyan was yet again attempting to stop me
7 from exercising my legal rights. I believe that Anna Barsegyan should be disbarred per the
8 American Bar Association rule 8.4(c), by "engage in conduct involving dishonesty, fraud, deceit or
9 misrepresentation."

11 I would like to assure Your Honor that I do not want to run up costs. I am a stay-at-home-
12 mom, not a lawyer. I have a rare kidney disease that worsens with stress. While the Motions that I
13 have filed haven't cost me many dollars, they have all been stressful, time consuming, and have
14 taken a physical and emotional toll on me, my husband and our son. I would have preferred that
15 FTB provide a decent defense and valid affirmative defenses so that I didn't feel compelled to file
16 the Demurrer. I would have preferred that FTB turn over the requested documents regarding the
17 accounting irregularities and answered my questions regarding FTB policy and procedure so that I
18 didn't have to file the Motion to Compels.

21 I have been trying to get the withholding practices halted through bureaucratic channels
22 since I first became aware of them in 2016. I was told by Colin Grinnell, who works for the Senate
23 Finance and Governance Committee, that the only way that FTB would end the practice of
24 withholding estimated tax payments would be by a judge's order. After years of administrative
25 dead-ends, I realized that Mr. Grinnell had told me the truth; hence my decision to pursue litigation.
26 Prior to choosing to represent myself *pro se*, I consulted three attorneys about representing me. RJS
27 law quoted me \$100,000, Dakessian Law quoted me \$300,000, and Wood LLP quoted me
28 \$800,000. All three attorneys stated that it is usually expensive to litigate against FTB because FTB

1 tends to deliberately drive up the costs. It is ironic that FTB is accusing me of the same thing that all
2 three attorneys warned that FTB would do to me.

3 I would also like to note that in addition to the \$2 million one-time request for years
4 2021/2022 that are documented in the video, at the 06-03-2021 Board of Directors meeting, Ms.
5 Luong also made a written request for an increase to FTB's litigation budget for 2022/2023 (exhibit
6 69, page 3).
7

8 9 **IV.B. Reasonable Cause: Grace LeBleu**

10 During my OTA case, the Disclosure Department provided information on my and my
11 husband's personal accounts. It is my understanding that Grace LeBleu personally compiled,
12 redacted and sent these documents. In the information that was sent, FTB consistently redacted the
13 names and employee ID numbers of the customer service representatives who helped us.
14

15 Knowing that it is FTB's policy to redact the names and ID numbers of the customer service
16 representatives, I informed the Disclosure Department of my intent to file criminal charges against
17 the two representatives who defrauded me. As is reasonable, I explained why I needed to know the
18 name of these people, and why, in this case, FTB was required by law to provide an exception to
19 their policy of not disclosing employee names and ID numbers.
20

21 The information procured from FTB's Disclosure Department and from the California
22 Department of Justice regarding the employees' names, job titles, ID numbers and oaths of office
23 were utilized in the two FCCs that I filed (exhibits 65 and 66). The rest of the information will be
24 utilized in future FCCs. Clearly, these items had a purpose and were not "...wasted government
25 limited resources in an attempt to gain advantage in this litigation..." as Ms. Barsegyan falsely
26 alleged on page 9 of her Memorandum.

27 Per the California Public Requests Act, Government Code 6250 et seq., I have the right to
28 request public information from FTB, including copies of oaths. I acknowledge that I have

1 requested a lot of information from FTB's Disclosure Department. Several hundred pages of the
2 documentation that I have submitted in this case came from requests that I have made of the
3 Disclosure Department. If it were not for the information revealed through the California Public
4 Requests Act, I probably would not have been able to document that FTB's business practices are
5 *bona fide* criminal activities.
6

7 I believe that Anna Barsegyan's request that Your Honor punish me for exercising the rights
8 granted to me under California law to gather evidence can be considered obstruction of justice and
9 an abuse of the Superior Court judicial system. I believe that in making this request, she has asked
10 Your Honor to become a co-conspirator in the cover-up of her client's unlawful activities. I believe
11 that Anna Barsegyan should be disbarred per the American Bar Association rules 8.4(a) violate or
12 attempt to violate the Rules of Professional Conduct, knowingly assist or induce another to do so, or
13 do so through the acts of another.
14

15 16 **IV.C. Reasonable Cause: Keith Swank, Chelsea Hubbard and Anna Barsegyan**

17 In the Declaration of Christine N. Grab in Support of Plaintiff's Motion to Compel Further
18 Information in Response to Specially Prepared Interrogatories, Set 001: Clarification of Policy and
19 Procedure, on pages 4 – 5, one of the issues set forth was the fact that the information published by
20 the Taxpayer Advocate regarding the withholding of estimated tax payments is in direct conflict
21 with the information that FTB's Disclosure Department has provided (also see exhibits 48, pages 21
22 – 22 and 23 – 25)
23

24 As discussed above, I believe that FTB's standard operating practice of not timely applying
25 estimated tax payments to the taxpayer's account, then imposing penalties, fees and interest that
26 would not be imposed had the payment been timely applied are *bona fide* embezzlement and
27 racketeering schemes.
28

1 I have recently spoken with the California Office of Administrative Law (OAL). They
2 explained that since FTB's Taxpayer's Advocate only cited federal authorities to justify FTB's
3 standard operating practice of withholding estimated tax payments, and did not cite any specific
4 California state statutes or regulations, it is unlikely that the State of California has officially
5 approved these withholding practices. I believe that Susan Maples, the Taxpayer Advocate who
6 stated that this practice is lawful, committed two federal crimes: 1. collusion to cover-up criminal
7 activities for falsely making this unlawful "underground regulation," appear to be a state-sanctioned
8 business practice (exhibit 48, pages 21 - 22) and 2. since I was deprived of my rights to due process
9 and harmed via unlawful harassment, coercion to make payments of money which were never
10 owed, and imposition of false penalties, fees and interest, she has also violated TITLE 18, U.S.C.,
11 SECTION 242:
12

13
14 "Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully
15 subjects any person in any State, Territory, Commonwealth, Possession, or District to the
16 deprivation of any rights, privileges, or immunities secured or protected by the Constitution
17 or laws of the United States, ... shall be fined under this title or imprisoned not more than
18 one year, or both..."

19 It is my duty per 18 USC §4, Misprision of Felony, to file a Federal Criminal Complaint against
20 Susan Maples in 2022.

21
22 Chris Smith, one of her co-workers in the Taxpayer Advocate's Office, later told me that
23 Susan Maples did not write the letter in question herself; she merely signed it (exhibit 70). Since
24 Susan Maples signed that letter, she is the one that I will have to file the complaint against. I am
25 disappointed that Susan Maples will have to face these charges while the true author of the letter
26 remains unaccountable, but Susan Maples not only chose to sign that letter, she also chose to sign
27 several subsequent letters with similar content, so she has willingly chosen to take responsibility for
28 the contents of said letters.

1 FTB employee Christopher Calhoun also wrote me a letter in which he misrepresented what
2 the law says in regards to the withholding of estimated tax payments made via credit elect (exhibit
3 71, pages 6 - 7). Mr. Calhoun stated that R&TC 19304 authorized the credit elect withholding
4 practice. When I looked up R&TC 19304, I saw that the statute that has nothing to do with credit
5 elect payments (exhibit 71, pages 2 – 3). It is worth noting that FTB did not attempted to utilize
6 R&TC 19304 in their arguments in either in the OTA case nor in this pending case. I believe that
7 Mr. Calhoun has also committed the federal crimes of collusion to cover-up criminal activities and
8 the violation of TITLE 18, U.S.C., SECTION 242 for falsely making this “underground regulation,”
9 appear to be a state-sanctioned business practice. It is my duty per 18 USC §4, Misprision of
10 Felony, to file a Federal Criminal Complaint against Christopher Calhoun in 2022, as well.
11

12 As I mentioned in my letter to Governor Brown dated 02-27-2018 (exhibit 72, page 2), Mr.
13 Calhoun’s co-workers told me that the legal department was reviewing the letter and would send it
14 soon. While FTB has not confirmed this, I believe that, like Susan Maples, Christopher Calhoun
15 was not the true author of the letter; that he was set up as a “patsy” or “fall guy.”
16

17 I felt such a strong need to protect FTB staff from being set up as patsies that in my 2019
18 Annual Taxpayer Bill of Rights (ATBOR) Requests, I requested that FTB establish a policy
19 whereby staff only signs letters that they themselves author (exhibit 12, page 10 are the written
20 requests; exhibit 73 is a video of the speech. The relevant portion of the video is from 9:45 – 10:16.)
21

22 FTB deceptively evaded providing a response (exhibit 74). By not denying my allegations
23 that staff does habitually sign letters that they did not author themselves, FTB essentially admitted
24 that this is a standard operating practice. Thus, I had valid reason to suspect that Ms. Hubbard and
25 Mr. Swank did not write those Responses to my requests for documents/information themselves,
26 and may have been set up as patsies.
27

28 When FTB submitted their response to my Meet and Confer for Specially Prepared
Interrogatories #001 on 05-25-2021, FTB did not provide a Verification from Mr. Swank. When I

1 requested one, Ms. Barsegyan refused to provide one. In her Motion for Sanctions, Anna Barsegyan
2 took a portion of my response to her refusal letter out of context in a deceptive manner. Here is the
3 complete response from me (Declaration of Anna Barsegyan in Support of Defendant's Motion for
4 Sanctions dated 09-01-2021, exhibit B):

5
6 "So you are telling me that Mr. Swank himself has confirmed that he wants to keep
7 his response as is? You or FTB's legal department did not make this decision on Mr.
8 Swank's behalf?

9 As you are very well aware of, Mr. Swank is facing both prison and hefty penalties
10 for his 5 counts of perjury in his Response to Plaintiff's Specially Prepared
11 Interrogatories, Set #001. Given FTB's track record of getting people to sign
12 documents that they themselves didn't author, I suspect that FTB's legal department
13 has set Mr. Swank up as a patsy. I want some kind of confirmation from Mr. Swank
14 himself that he does want to affirm these perjurious statements. It isn't too late for
15 him to recant."
16

17 Ms. Barsegyan never responded to this email. Likewise, she never responded to the email dated 05-
18 16-2021, in which I asked her to disclose the true author of the Response to Specially Prepared
19 Interrogatories #002 (Declaration of Anna Barsegyan in Support of Defendant's Motion for
20 Sanctions dated 09-01-2021, exhibit A).

21
22 At no point in the Motion for Sanctions dated 09-01-2021 did Anna Barsegyan deny the
23 allegations that I made that Mr. Swank did not personally author the Response, nor did she deny my
24 allegations that he did not personally authorize Ms. Barsegyan to confirm the Response with no
25 changes. Per CCP § 431.20(a), failure to deny constitutes admission.

26 I believe that Ms. Barsegyan not denying that she had failed to inform Ms. Swank and Ms.
27 Hubbard of the allegations that had been set forth in Plaintiff's Motion to Compel Further Response
28

1 to Specially Prepared Interrogatories, Set #001: Clarification of Policy and Procedure gave me
2 reasonable cause to believe that they were unaware of the allegations.

3 If Ms. Barsegyan had confirmed that she had discussed the allegations with Mr. Swank and
4 Ms. Hubbard, I would not have felt the need to contact them directly. However, knowing that both
5 FTB and Anna Barsegyan have a history of ethically questionable behaviors, I did not trust FTB nor
6 Ms. Barsegyan to notify Ms. Hubbard and Mr. Swank of the criminal allegations against them. I felt
7 it was my moral duty to make sure Mr. Swank and Ms. Hubbard were fully aware of all the facts of
8 the situation.
9

10 Per CCP §128.7 (b) 4 “that the denial of factual contentions is warranted by the evidence,”
11 Ms. Barsegyan was required to provide evidence to counter my allegation. I believe that at the very
12 least, Ms. Barsegyan should have provided the Verification from Mr. Swank for the Meet and
13 Confer to Specially Prepared Interrogatories #001 that I had originally requested, in which he
14 himself affirms that he did not want to change any of the answers.
15

16 I believe that if the allegations were not true, Ms. Barsegyan would have included an
17 affidavit from both Ms. Hubbard and Mr. Swank stating that they were each the sole authors of their
18 respective Responses; and no harassment, threats or coercion were made towards them which would
19 have affected the contents of their Responses; nor were any bribes, bonuses, promises of
20 promotions or other incentives offered which would have affected what they wrote.
21

22 I suspect that Anna Barsegyan has committed the crime of suborning perjury by affirming
23 Response to the Meet and Confer dated 05-05-2021 on Mr. Swank’s behalf. I suspect she may have
24 committed more counts of suborning perjury via subterfuge with the Responses to Plaintiff’s
25 Demand for Documents sets #001 and #002, the Defendant’s Response to Plaintiff’s Meet and
26 Confers to Demand for Documents sets #001 and #002, and the Response to Plaintiff’s Specially
27 Prepared Interrogatories, set #001. If my suspicions are correct, then I believe that Anna Barsegyan
28 should be disbarred per the American Bar Association rule 8.4(a) “violate or attempt to violate the

1 Rules of Professional Conduct, knowingly assist or induce another to do so, or do so through the
2 acts of another.”

3 Given the three issues detailed above, I request that Your Honor deny FTB’s Motion for Sanctions
4 dated 09-01-2021 entirely as the filing was frivolous, and to prohibit FTB from re-filing these specific
5 pleadings again.

6
7 **V. Plaintiff’s Motion for Sanctions Against FTB**

8 I believe, per CRC2.30, that I am entitled to sanctions for “failure without good cause to apply to the
9 applicable rules.” I believe that my husband and I are entitled to Sanctions for the following violations:

10
11
12 **V.A. Violation of Code Civ. Proc., §128.5 and §128.7(b): Motion for Sanctions is Frivolous**

13 The court may sanction a party for “actions or tactics, made in bad faith” that are frivolous or solely
14 intended to cause unnecessary delay.” (Code Civ. Proc., §128.5, subd. (a).) A party’s actions are
15 considered frivolous if they are either: (1) “totally and completely without merit”; or (2) for the sole
16 purpose of harassing an opposing party. (Code Civ. Proc., § 128.5, subd. (b)(2); see Marriage of
17 Flaherty (1982) 31 Cal.3d 637, 649-650.) Furthermore, “harassing” conduct includes vexatious
18 tactics which, although literally authorized by state or rule, go beyond that which is appropriate
19 under any reasonable standard. (West Coast Develop. v. Reed (1992) 2 Cal.App.4th 693, 702.) For
20 the purposes of imposing sanctions under Code of Civil Procedure section 128.5, it is also
21 immaterial who ultimately wins or loses the case. (Magnolia v. Fields (1987) 191 Cal.App.3d Supp.
22 1, 6-7.) The purpose of the sanctions is to “deter the repetition of the action or tactic or comparable
23 action by others similarly situated. (Code Civ. Proc., § 128.5, subd. (f)(2).) Sanctions may be both
24 monetary and nonmonetary in nature. (Code of Civ. Proc., § 128.5, subd. (a) & (f)(2).)

25
26
27 As documented above, I believe that I am entitled to Sanctions per Code Civ. Proc., §128.5 (1)
28 because the Motion for Sanctions dated 09-01-2021 was an “action made in bad faith” and is frivolous

1 because it is (1) “totally and completely without merit” and (2) for the sole purpose of harassing an opposing
2 party. Defendant’s stated purpose of the Motion was to preclude further inquiry into the fraudulent business
3 practices engaged by FTB, which are issues beyond the scope of this civil case. As was discussed above and
4 will be discussed further below, given the timing of the filing and the fact that the filing did not comply with
5 the CCP §1.201 nor §128.7 (c), I believe it is clear that FTB’s primary purpose in filing the Motion for
6 Sanctions was to retaliate against me, harass me, and intimidate me for pursuing criminal charges regarding
7 issues that are beyond the scope of this civil case.

8
9 The Motion for Sanctions dated 09-01-2021 also violates CCP §128.7 (b), which states that 1. the
10 paper cannot be presented for an improper purpose, such as harassment, 2. the arguments must be warranted
11 by existing law, 3. that factual contentions and allegations are warranted by the evidence and 4. that the
12 denial of factual contentions is warranted by the evidence.

13 As discussed above, Anna Barsegyan did not meet any of the criteria set forth in CCP §128.7 (b).
14 Instead, she argued that I should be punished for embarrassing her, Chelsea Hubbard and Keith Swank by
15 pointing out to Your Honor that they attempted to deceive you. Ironically enough, in her arguments in
16 support of the Motion for Sanctions, Anna Barsegyan simply repeated the same misleading, deceptive and
17 false statements that she was angry that I had pointed out to Your Honor, yet offered no arguments to justify
18 why the statements were not misleading, deceptive and false.

19 As I have documented above and will further document below, Defendant’s bad faith conduct is not
20 appropriate under any reasonable standard, and the Court should impose sanctions. Sanctions are necessary
21 and proper in this case to deter repetition of Defendant’s actions and tactics in the future. (See Code. Civ.
22 Proc., § 128.5, subd. (f)(2).) The court may grant sanctions upon a party’s “entire pattern of conduct over the
23 course of the litigation.” (Andrus v. Estrada (1995) Cal.App.4th 1030, 1042.) Prior conduct for sanctions
24 which has not been punished can contribute to a later award of sanctions for continuing misconduct. (Id. at
25 pp.1042-1043.)

1 **V.B. Violation of California Rules of the Court, Rule 1.201: Failure to Redact Personal information**
2 **from the moving papers on the Defendant's Motion for Sanctions filed on 09-01-2021.**

3 As your Honor is already aware, FTB did not redact my and my husband's social security
4 numbers from Exhibit A in the Declaration of Grace LeBleu in Support of Defendant's Motion for
5 Sanctions that FTB filed with the court on 09-01-2021. This was a violation of California Rules of
6 the Court, Rule 1.201. Protection of Privacy, which states:

7
8 “(a) Exclusion or redaction of identifiers. To protect personal privacy and other
9 legitimate interests, parties and their attorneys must not include, or must redact where
10 inclusion is necessary, the following identifiers from all pleadings and other papers filed
11 in the court's public file, whether filed in paper or electronic form, unless otherwise
12 provided by law or ordered by the court: (1) Social security numbers. If an individual's
13 social security number is required in a pleading or other paper filed in the public file,
14 only the last four digits of that number may be used.”

15
16 Establishing intent is not necessary for the imposition of sanctions on this matter. Anna
17 Barsegyan readily admitted that she breached her duty to comply with Rule 1.201 in her Defendant
18 Ex-Parte Application for an Order Redacting Plaintiff's Personal Information that she filed with the
19 court on 09-14-2021. Ms. Barsegyan stated that the lack of redaction of the social security numbers
20 was “inadvertent.” As such, even Defendant agrees that I am entitled to sanctions for this issue.

21
22 While proving intent is not required, I believe the breach was an intentional “action or tactic,
23 made in bad faith” made for the sole purpose of harassing an opposing party in violation of Code
24 Civ. Proc., §128.5, subd. (a) and (b.). I believe documenting the breach was intentional helps to
25 establish that Defendant's bad faith conduct has been the “entire pattern of conduct over the course
26 of the litigation.” (Andrus v. Estrada (1995) Cal.App.4th 1030, 1042.)

27 As Your Honor can see from the large number of documents that I have submitted which
28 were procured from FTB's Disclosure Department, Ms. LeBleu is normally very good about

1 redactions. Even if Ms. LeBleu had made a genuine error, there is no excuse for Ms. Barsegyan
2 and/or Ms. Barsegyan's paralegal to not have noticed the social security numbers and redacted them
3 prior to submission.

4 Based on FTB's and Anna Barsegyan's respective documented histories, I believe the purpose
5 of the breach was to send a threatening message:

6
7 1. FTB has an established history of improperly exposing social security numbers to retaliate and
8 harass people who challenge their legal authority. In FTB v Hyatt (2017, docket #53264), the
9 Nevada Supreme Court upheld a lower court ruling that sufficient evidence supported a damages
10 award, and awarded Mr. Hyatt \$100,000 in damages for intentional infliction of emotional distress.
11 FTB had used multiple harassment techniques against Mr. Hyatt. One of the techniques was to
12 improperly share his social security number with third parties, another was to slander his credibility.
13

14
15 2. Anna Barsegyan has a documented history of violating protocols in order to harass me. Exhibit
16 75 is the Meet and Confer for Defendant's Form Interrogatories, Specially Prepared Interrogatories
17 and Production of Documents. In the Meet and Confer, Deputy Attorney-General Anna Barsegyan
18 took advantage of the fact that I am not a trained lawyer to harass me. She violated standard
19 protocols in her Meet and Confer by paraphrasing what I wrote instead of copying and pasting
20 verbatim. In her paraphrase, she misrepresented what I had written to make the facts of the situation
21 seem different than they really were, then harassed me based on her false paraphrase. Here are two
22 excerpts in which I pointed out that she had misrepresented what I had written: From pages 4 – 5 of
23 exhibit 75:
24

25 **8. SPECIAL INTERROGATORY NO. 1: IDENTIFY** each and every
26 **PERSON** with knowledge of YOUR allegations set forth in the COMPLAINT.

27 **RESPONSE TO SPECIAL INTERROGATORY NO. 1:** In your response,
28 you refused to provide the identities of any person with knowledge of the allegations

1 set forth in the complaint. In particular, you objected to this request as irrelevant,
2 overly-broad and unduly burdensome. You further stated that other parties'
3 knowledge is irrelevant since they have no bearing on the facts of this case.

4 **REASONS FOR FURTHER RESPONSE:** Under the Civil Discovery Act,
5 (See Code Civ. Proc., §§ 2016.090(a)(1)(A), 2017.010, a party can discover the
6 identities and locations of people who have or are likely to have knowledge of the
7 allegations set forth in the complaint. 2030.010(b); *Tien v. Superior Court* (2006)
8 139 Cal.App.4th 529, 535.) Thus, the FTB is entitled to discovery this information,
9 and failure to disclose this information violates the civil discovery rules.
10

11 **My Response #2 TO SPECIAL INTERROGATORY NO. 1:**

12 I object to this request because it is overly broad, unduly burdensome,
13 oppressive, unreasonably cumulative, duplicative and it constitutes an abuse of
14 process. I further object because you failed to describe with reasonable particularity
15 what the information is that is sought, and the request is vague, ambiguous,
16 unintelligible and incomprehensible. I further object because Defendant appears to
17 be seeking irrelevant information, inadmissible as evidence, and not reasonably
18 calculated to lead to the discovery of admissible evidence, or to the extent it attempts
19 or purports to seek information pertaining to issues that are beyond the subject matter
20 of this litigation.
21

22 ***Ms. Barsegyan, you have misrepresented what I wrote in my response #1.***

23 From what I read in the information provided by the Law Library regarding the
24 protocols required for Meet and Confers and Motions to Compel, it is my
25 understanding that you were supposed to restate my response *verbatim*; that
26 paraphrasing is prohibited. I believe that you may have broken the protocol rules by
27
28

1 paraphrasing instead of copying and pasting, *especially because you incorrectly*
2 *paraphrased*. In the last paragraph of my response, I wrote:

3 “The burden of proof is on FTB as to why these communications could be
4 relevant to the facts of this case. If there is a reasonable argument as to why certain
5 communications are relevant, then Ms. Barsegyan should clarify the nature of why
6 the documents could be relevant and narrow down her request to the types of
7 communications that fit the profile of relevance.”

8
9 *I did not refuse to provide identities, as you have falsely stated*; I asked you
10 to fulfil your burden of proof to show relevance of this request to the facts of the
11 case. You have not disputed my argument that the onerous is on FTB to show
12 relevance. FTB has made no attempts to fulfill its burden of proof to show relevance.

13
14 When you file your Motion to Compel, please include the email chain from
15 December 14 – 17, 2020, in which I repeatedly asked you to clarify what kinds of
16 correspondence you were looking for and why so that I could provide you with the
17 appropriate information. I made it clear that there was a lot of correspondence and
18 that to ask me to send *everything* was unduly burdensome and irrelevant. If you are
19 honest, you will disclose that I have made multiple attempts to get you to fulfil your
20 duty to explain relevance so that I could comply. If you are honest, you will disclose
21 to the judge that it is actually YOU who are refusing to comply by making
22 unreasonably broad demands with no basis for justification of said demands.”

23
24 From exhibit 46, pages 7 – 8:

25 “**13. REQUEST FOR PRODUCTION NO. 2: All DOCUMENTS**
26 **REGARDING** the allegations set forth in YOUR COMPLAINT.

1 **RESPONSE TO REQUEST FOR PRODUCTION NO. 2:** Your response
2 stated that you have already provided most of the documents relevant to this
3 request...

4 **REASONS FOR FURTHER RESPONSE:** ... You stated that you had
5 provided most of the documents but did not identify those documents with
6 reasonable particularity that would enable FTB to locate them... Since you stated
7 that you have provided most of the documents please identify those documents with
8 reasonable particularity that would enable FTB to locate them.

9
10 **My Response #2 REQUEST FOR PRODUCTION NO. 2:**

11 I disagree with your assertion that my answer is not precise enough. What I
12 wrote was: "I believe that I have already provided most of the documents that are
13 relevant to this case in exhibits 1 – 47."

14 Ms. Barsegyan, this is yet another incident where you have broken the
15 protocol of restating *verbatim* and instead incorrectly paraphrased what I wrote. It is
16 unconscionable that FTB didn't acknowledge my statement that these documents had
17 already been provided to FTB *in exhibits 1 – 47*.

18 It is unconscionable for FTB to state that it is unable to locate these 47
19 exhibits that FTB received as part of service of the initial Complaint that was filed in
20 San Diego Superior Court on January 29, 2020 and the Motion to Compel Further
21 Discovery that was filed in San Diego Superior Court on December 15, 2020. I have
22 delivery confirmations from USPS for both packages.

23 The exhibit list states the contents of each exhibit, each exhibit is numbered,
24 and there is a cover page for each exhibit to separate the exhibits from one another.
25 As such, I believe that the contents of the exhibits are readily identifiable. *It is*
26 ***unconscionable that FTB states it cannot locate/identify documents that were***
27
28

1 *clearly labeled and delivered*, and thus needs me to resend the documents to them
2 yet again.

3 FTB's unconscionable statement corroborates my argument that FTB created
4 delays in my husband's and my ability to file our tax returns timely because they
5 consistently "lost" or "never received" the majority of items that I sent them. Items
6 FTB claimed to have "lost" or "never received" include payments, proof of payments
7 already made, disputes to Notices of Proposed Assessment, and so forth. Instead of
8 locating these things that FTB "lost," FTB aggressively harassed me and my
9 husband, demanding that we resend the "lost" items – including sending them more
10 money that would not be owed once the "lost" money was found.

11
12 Ms. Barsegyan, I believe that your refusal to acknowledge receipt of these 47
13 exhibits, breaking the protocol rules by incorrectly paraphrasing what I wrote, falsely
14 inferring that I refused to send the items in the first place, and then demanding that I
15 resend these items again qualifies as harassment."
16

17 I believe that Anna Barsegyan's malfeasance in this Meet and Confer indicates that she was willing
18 to violate protocols in order to unethically harassment me.

19
20
21 3. I believe the violation Code Civ. Proc., §128.7 (c) is *prima fascia* evidence that the social
22 security number exposure was intentional. As Deputy Attorney General, Ms. Barsegyan is aware of
23 the court rules regarding filing Motions for Sanctions. There is no excuse for her to have violated
24 the rules. If Ms. Barsegyan had adhered to the rules, I would have identified the breach prior to her
25 filing the documents on the court's public website. I believe the social security number exposure to
26 be both a punishment for my "behaviors" and a threat that if I continue in my "behaviors" that more
27 retaliation will follow.
28

1 4. Making “mistakes” that ultimately harm me seems to be a consistent pattern of behavior for FTB.
2 For four-and-a half years, my husband and I were told that the missing payments which led to the
3 false imposition of penalties and aggressive harassment for monies that were not owed were all
4 “mistakes,” only to find out in 2016 that most of them really weren’t mistakes. The notices that we
5 sent were “misclassified,” and thus denied us our rights to protest the imposition of penalties. The
6 “misclassifications” were also allegedly “mistakes.” In this SDSC case, failing to provide a
7 verification from Ms. Hubbard was a “mistake” and the exposure of our social security numbers
8 was “inadvertent.” How many “mistakes” does it take before intent is established?
9

10 There is potential for identity theft as a result of Ms. Barsegyan’s breach. While SDSC did
11 eventually remove the social security numbers from its website, those numbers were available
12 online to any member of the public for more than two weeks. Thanks to tools such as The Wayback
13 Machine, information can never truly be deleted from the internet. Now that those numbers have
14 been placed out in the public, the damage is already done cannot be reversed. This concern has
15 caused me and my husband anxiety – and will for the rest of our lives.
16

17 Since harassment against those who challenge FTB’s legal authority is an established pattern
18 of behavior, and exposing social security numbers is an established weapon of said harassment, I
19 believe that it is unlikely that the breach was “inadvertent.” I believe that the State’s Attorney
20 General’s office intentionally sent a personal message to me and my husband to stop exposing
21 FTB’s unlawful behavior, or else more consequences would follow. And the delivery method made
22 the permanence of that message clear. I believe Anna Barsegyan should be disbarred per the
23 American Bar Association rule 8.4(g) “engage in conduct that the lawyer knows or reasonably
24 should know is harassment or discrimination...”
25

26 Defendant’s bad faith conduct is not appropriate under any reasonable standard, and the
27 Court should impose sanctions against both Defendant FTB and Deputy Attorney General Anna
28 Barsegyan since both parties contributed to the social security number breach. Sanctions are

1 necessary and proper in this case to deter repetition of Defendant's actions and tactics in the future,
2 not just in this case, but in other cases that may come before the judicial system. (See Code. Civ.
3 Proc., § 128.5, subd. (f)(2).)
4

5
6 **V.C. Violation of CRC 3.1348: Failure to Provide Discovery**

7 As I detail below, Chelsea Hubbard improperly withheld evidence pertinent to the case, including
8 one document which confirmed the withholding practice is standard operating procedure. Chelsea Hubbard
9 also improperly redacted documents to hide evidence of accounting fraud. Chelsea Hubbard also made six
10 false statements. California Penal Code 118 PC states that perjury is deliberately giving false
11 testimony while under oath. The criteria are: A false statement made with intent to mislead, made under oath
12 and submitted to the court. The statement must be of a material nature that is capable of influencing the
13 proceedings. I document below that these six false statements meet the requirements for perjury.

14 Keith Swank made five false statements that have been documented as perjury in accordance with
15 the guidelines set by California Penal Code 118PC. Mr. Swank made fifteen other evasive and misleading
16 statements which were intentional attempts to deceive Your Honor regarding FTB's true standard operating
17 policies and procedures. Failure to provide truthful disclosure of FTB's standard operating policies and
18 procedures qualifies as failing to provide discovery.

19 As discussed above, the California Office of Administrative Law (OAL) explained to me that since
20 FTB's Taxpayer's Advocate only cited federal authorities to justify FTB's standard operating practice of
21 withholding estimated tax payments, and did not cite any California state statutes or regulations, it is unlikely
22 that the State of California has officially approved these withholding practices. I believe that Ms. Hubbard
23 and Mr. Swank intentionally withheld evidence and evaded disclosing information regarding standard
24 operating policies and procedures in order to cloak their employers' unlawful standard operating business
25 practices.
26
27
28