

1 "misapplied" several joint estimated tax payments intended for the current year to alleged new bills
2 on a closed tax year. FTB refused to provide proof that these new bills were actually created.
3 These particular "misapplied" payments were incredibly difficult to locate and rectify – including
4 one of the payments taking seven years and personal intervention from the State Controller's office
5 in order to locate (exhibit 15, pages 3 -5). The line items on FTB's accounting records regarding
6 these particular payments are fraudulent. Based on the evidence above, I believe it to be a *bona fide*
7 racketeering scheme, and that some facet of that racketeering scheme involves marital status.

8
9 My husband's marital status in 2002 is certainly not privileged information, nor is it third party
10 information, and thus there was no reason to redact it. I believe that Chelsea Hubbard's choice to
11 redact these two sentences corroborates my belief that marital status is a facet of that racketeering
12 scheme.

13
14 Two more improperly redacted documents are GrabIPAPRA_0223 and GrabIPAPRA_0175, which
15 are the same document, except one has line items through 2017 and the other through 2018. The
16 same line item is redacted on each. GrabIPAPRA_0175 is identical to Document 160 propounded
17 in 2018 for my OTA case. The line item that Chelsea Hubbard redacted from the two documents
18 was that my husband's 2002 tax return was processed on 06-13-2003 (exhibit 39, pages 3 – 5).

19
20 Per exhibit 38, the reason for redaction for GrabIPAPRA_0175 was "internal website address,
21 system access information, third party taxpayer information." The reason for GrabIPAPRA_0223
22 was "Third party taxpayer information." Since none of these reasons was valid, it is clear she
23 falsified the reasons to conceal information. Also of note, the tax returns for 2003 – 2006 are
24 missing from this list altogether. It may be that she was hiding irregularities regarding the
25 processing of the tax returns. While I am not certain about the reason, I am certain that this
26 information is tied to the racketeering scheme.

27
28

1 Document FTB 0236 propounded by Chelsea Hubbard is the same as document 011 propounded for
2 the OTA case back in 2018. I do not believe that a privilege log was provided for this set of
3 documents, so no reason was given for the redactions. The redacted item was "This case was routed
4 from function state (redacted) because of Rule Level (redacted) and Rule Number 00002140."
5 Since this seems like an innocuous statement, one has to wonder why she would redact it (exhibit
6 39, pages 6 – 7) other than to shield her employer from embarrassment.

7
8 Ms. Hubbard did propound documents that had not been propounded for the OTA case. Of these
9 documents, on my husband's account, she redacted a few items that looked to be improper. On my
10 account, Ms. Hubbard made extensive suspicious redactions -- so many that there can be little doubt
11 that she was grooming evidence. Exhibit 40, pages 4 - 25, is the request that I sent to FTB's
12 Disclosure Department on 01-10-2022 for properly redacted copies in accordance with the
13 Information Practices Act, Civil Code Section 1798 *et seq.* In the request letter (page 4), I wrote:

14
15 "It appears that entries such as "ITD Notice," "Initial Hold," "Intent to Lien Notice," "ARCS
16 Entry," "Final Notice," and "Close-Out Error" were all entries made as a normal part of standard
17 operating procedures and thus do not qualify for redaction."
18

19 On 02-02-2022, Grace LeBleu responded to my request by stating that since the documents I
20 requested had been provided for discovery during litigation, no revised documents would be
21 provided (exhibit 40, page 26). I believe that this denial is a violation of Civil Code section 1798.
22 Furthermore, I believe that by implying there was some statute in place that allows for my state
23 rights to be voided because of pending litigation, Ms. LeBleu has also violated Title 18, U.S.C.,
24 Section 242, which states:

25
26 Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person
27 in any State, Territory, Commonwealth, Possession, or District to the deprivation of any rights, privileges,
28

1 or immunities secured or protected by the Constitution or laws of the United States, ... shall be fined under
2 this title or imprisoned not more than one year, or both...

3
4 I found Ms. LeBleu's response to be interesting because in 2018, Ms. LeBleu had personally sent
5 me hundreds of pages of properly redacted documents after I had complained that Eric Yadao had
6 improperly redacted the documents that he'd submitted to OTA. Clearly, it is not FTB's standard
7 operating procedure to violate Civil Code section 1798 *et seq* on the grounds that pending litigation
8 voids this civil right. I believe that this non-standard response indicates that FTB may be hiding
9 pertinent information. These documents had not been propounded for the OTA case, nor had the
10 three documents that Ms. Hubbard withheld from tax years 2011 and 2013.

11
12 Given that Ms. Barsegyan stated on 01-07-2022 that FTB would not propound properly redacted
13 documents, I believe that Ms. Barsegyan directed Ms. LeBleu to violate my state and federal rights
14 in order to cover up her client's unlawful business practices. I believe that Anna Barsegyan should
15 be disbarred for advising her client to violate federal and state laws per the American Bar
16 Association rule 8.4 (a) and (c). Ms. LeBleu would not have followed Ms. Barsegyan's direction
17 unless authorized to do so by her supervisor, Chief, Legal Counsel Jozel Brunet, who is a licensed
18 attorney in the State of California. I believe that Ms. Brunet should also be disbarred for directing
19 her employee to knowingly violate state and federal laws per the American Bar Association rule 8.4
20 (a) and (c).

21
22 In the email in which Ms. Barsegyan provided the verification dated 03-16-2021, Ms. Barsegyan
23 had written "I apologize, I thought that was included" (exhibit 33). However, given the fact that
24 there were both missing and improperly redacted documents, logic leads me to conclude the lapse in
25 verification was engaged to cover what has now been exposed as a grievous *lack of candor*.

26
27 FTB has an established track record of omitting and improperly redacting documents that they
28 perceive would embarrass their cause. In 2020, I filed an Accusation against FTB employee Eric

1 Yadao in the California Supreme Court for omitting and improperly redacting pertinent evidence
2 from the records he submitted to the OTA. Unfortunately, the California Supreme Court chose not
3 to take the case, and gave no explanation why (exhibit 41). Interestingly enough, instead of
4 terminating Eric Yadao for his improper conduct in my case, FTB continued to give him raises.
5 Between 2017, when he was first assigned to my case, and 2020, when I filed the Accusation, his
6 pay increased by 24% (exhibit 42, page 16). Circumstances compel me to file a Federal Criminal
7 Complaint against Eric Yadao in 2022. I believe that Chelsea Hubbard following in Eric Yadao's
8 footsteps indicates that withholding and improperly redacting documents is a *pattern of corruption*.

9
10 The corporate office for FTB is located at 9646 Butterfield Way, Sacramento, California 95827. I
11 believe that Chelsea Hubbard normally works from this location. However, my understanding is
12 that in 2020 and 2021, many FTB staff were working from home due to Covid, so I do not know if
13 Ms. Hubbard was located in Sacramento when she made her four responses, three of which were
14 verified. Her job title at the time was Associate Operations Specialist. As of 08-02-2021, she was
15 still employed with FTB (exhibit 43, page 3).

16
17 Exhibit 43, page 4 is Ms. Hubbard's Oath of Allegiance, where she swore to "...bear true faith and
18 allegiance to the Constitution of the United States and the Constitution of the State of California..."
19 Committing *perjury* and *colluding* with her employer to cover up her employer's *unlawful activities*
20 while acting in her official capacity as a representative of the State of California constitutes a
21 violation of her oath, and to the extent that it serves injury upon the people, it becomes legally
22 defined as *treason of oath*.

23
24 As I discuss below, evidence exists that indicates Ms. Hubbard may have been set up as a "patsy" or
25 "fall guy." I believe it is possible that she may have been coerced or incentivized to commit
26 *perjury*, and that Anna Barsegyan is hiding the true perpetrator who suborned perjury. However,
27 Ms. Hubbard has affirmed in her Declaration in Support of Motion for Sanctions submitted to the
28 court on 09-01-2021 that she was aware of the facts of the situation, and she chose not to deny

1 responsibility for the contents of the verified and unverified responses (exhibit 44, pages 1 - 4). As
2 the responsible party, she must be held accountable as provided by law for her crimes.

3
4 **Keith Swank: Five Counts of Perjury, Five Counts of Collusion to Cover Up Racketeering,**
5 **Five Counts of Collusion to Cover Up Embezzlement**
6 **and Fifteen Counts of Obstruction of Justice**
7

8 As stated above, on 05-10-2021, I served a Meet and Confer to FTB regarding their Response to
9 Plaintiff's Specially Prepared Interrogatories, Set #001 (exhibit 35). In that Meet and Confer, I
10 alleged Mr. Swank committed five counts of *perjury*. On 05-05-2021, Ms. Barsegyan provided an
11 unverified response to the Meet and Confer, in which FTB stated that they will not amend the
12 original response. When I asked Ms. Barsegyan to provide a verification, she refused to do so.
13 When I asked her if Mr. Swank himself had authorized her to affirm the original response without
14 changes, Ms. Barsegyan provided no answer (exhibit 45).

15
16 On 05-24-2021, I filed a Motion to Compel Further Information against FTB. In the Declaration of
17 Christine N. Grab in Support of Motion to Compel Further Information to Specially Prepared
18 Interrogatories, set #001 (exhibit 3), I documented the five counts of *perjury* made in his verified
19 response, along with proof that he committed five counts of *collusion to cover up embezzlement* and
20 *five counts of collusion to cover up racketeering*. I also identified what I believe constitute fifteen
21 counts of *obstruction of justice* for refusing to provide basic information about FTB's standard
22 operations policies and procedures in response to the interrogatory questions.

23
24 Regarding the *obstruction of justice*, please see pages 7 – 24 of exhibit 3, in which Mr. Swank
25 evaded making a responsive answer to every question posed regarding FTB's standard operating
26 policies and procedures. He also avoided citing any laws used to justify said policies and
27 procedures.

1 The following excerpt from the Declaration of Christine Grab in Support of Motion to Compel
2 Further Information (exhibit 3), pages 10 – 16 encompasses the following counts: two counts of
3 *perjury*, two counts of *collusion to cover up embezzlement* by misrepresenting FTB’s standard
4 operating policies and procedures, one count of *collusion to cover up racketeering* by
5 misrepresenting FTB’s standard operating policies and procedures, and a second *count of collusion*
6 *to cover up racketeering* via a false statement made regarding the date that we made a payment.

7
8 **“SPECIAL INTERROGATORY NO. 3C:** It appears there are many categories for protesting the
9 amount of income FTB assessed in calculating the tax liability (please see the examples attached as pages 2 -
10 5); however, it appears there is no category to Protest the amount of money that FTB has collected in payments
11 towards that year’s liability. Is it possible for a taxpayer to file a Protest to a NPA on the basis that FTB has
12 underreported the amount of payments FTB has collected?

13 **FTB RESPONSE TO SPECIAL INTERROGATORY NO. 3C:** ...Defendant responds as follows:
14 Under Revenue and Taxation Code section 19041, subdivision (a), a taxpayer may file with the FTB a written
15 protest against the proposed deficiency assessment, specifying in the protest the grounds upon which it is
16 based. In this case, the demand penalties imposed by the FTB, which is at issue, are computed at 25-percent of
17 the total tax liability before any prepayments or credits are applied to reduce the tax liability. Thus, the demand
18 penalties were properly imposed, and any protest on the ground that FTB did not include the prepayments or
19 credits is not supported by legal authority. Additionally, the FTB properly imposed a collection cost recovery
20 (also at issue in this case) resulting from Plaintiff’s failure to make full payment of the liability after issuance
21 of a notice for payment. Once properly imposed, there is no provision in the Revenue and Taxation Code
22 which would excuse FTB from imposing the collection cost recovery fee for any circumstances, including
23 reasonable cause. (Rev. & Tax Code §19254.) Therefore, any protest on the ground that FTB did not include
24 the prepayments or credits is not supported by legal authority...

25 **Factual and Legal Reasons for Compelling Further Response and Showing Good Cause Justifying**
26 **INTERROGATORY 3C:**

27 **Issue 1:** I believe that this sentence “Therefore, any protest on the ground that FTB did not include the
28 prepayments or credits is not supported by legal authority” is an admission that FTB’s policies and procedures
are that taxpayers *are not allowed* to dispute a NPA on the basis that FTB did not fully credit all of the
payments that were paid by the taxpayer or on the taxpayer’s behalf. However, the statement is muddy and
unclear. I believe that further clarification is necessary.

Issue 2: Instead of giving a direct answer to a simple question, Mr. Swank went on the offensive by
making it sound like the penalties and fees imposed on me and my husband were justified. I did not ask about
whether or not penalties and fees were properly imposed in my own case. I asked about FTB’s general policies
and procedures: “Is it possible for a taxpayer to file a Protest to a NPA on the basis that FTB has underreported
the amount of payments FTB has collected?” This question required a simple yes or no answer, and is clear
and self-contained, with no additional information needed to understand it. All of FTB’s other objections are
irrelevant. There is no valid reason for FTB to not clarify their answer.

Issue 3: In unnecessarily going on the offensive, Mr. Swank made a false statement. The first false
statement is:

“In this case, the demand penalties imposed by the FTB, which is at issue, are computed at 25-
percent of the total tax liability before any prepayments or credits are applied to reduce the tax
liability. Thus, the demand penalties were properly imposed, and any protest on the ground that
FTB did not include the prepayments or credits is not supported by legal authority.”

In the sentences above, Mr. Swank omitted pertinent information and conflated two separate issues as if
they are one and the same. Here are the facts: The full wording of R&TC 19133 states that a Demand
Penalty is imposed as per the guidelines set forth in R&TC 19087. R&TC 19087 states that a Notice of
Proposed Assessment can only be issued if a taxpayer *both files late and has not paid their tax liability in*
full. A Demand Penalty cannot be imposed on a taxpayer who does not meet the criteria to have a Notice of

1 Proposed Assessment issued.

2 Furthermore, how the Demand Penalty is calculated has no correlation with the calculations used to
3 determine whether or not a Notice of Proposed Assessment should be issued.

4 Mr. Swank has made it sound like the calculations used for determining the amount of the Demand
5 Penalty are the same calculations used to determine whether a person still has an outstanding total tax
6 liability for a given year (for the NPA). These calculations are very different.

7 Given the true facts of what the law states regarding criteria for imposing demand penalties and criteria
8 for calculating demand penalties and outstanding total tax liabilities, the second sentence of the statement is
9 completely false: "Thus, the demand penalties were properly imposed, and any protest on the ground that
10 FTB did not include the prepayments or credits is not supported by legal authority."

11 Since Mr. Swank's job title is Program Specialist III, Filing Compliance Bureau, I believe it is part of
12 Mr. Swank's job duties to understand FTB's policies and Procedures in regards to how it is determined if an
13 NPA should be issued, as well as how to calculate a Demand Penalty. Since there is no doubt that Mr.
14 Swank knew that those three sentences were misleading, deceptive and false at the time that he wrote them, I
15 believe that Mr. Swank has committed the federal crime of perjury.

16 **Issue 4:** Mr. Swank made a second false statement:

17 "Additionally, the FTB properly imposed a collection cost recovery (also at issue in this case)
18 resulting from Plaintiff's *failure to make full payment of the liability* after issuance of a notice for
19 payment." (emphasis added to clarify which part of the statement is false)

20 As we have documented in the exhibits 2 and 8, as FTB's attorney Eric Yadao confirmed in our OTA
21 case that was the predecessor to this case, and as Ms. Hubbard confirmed in her Response to Demand for
22 Documents, set #001, we had paid this liability in full via credit elect.

23 I alleged in my Complaint and Motion to Compel Further Documents that FTB unlawfully withheld
24 this credit elect payment from our account. Ms. Hubbard denied this allegation, stating that the payment had
25 been applied on 04-15-2011 (Declaration of Christine Grab in Support of Motion to Compel Further
26 Documents, page 6).

27 However, in the OTA case, Mr. Yadao confirmed my allegation in his Respondent's Opening Brief
28 (exhibit 4, page 11, footnote 21): The FTB properly imposed a collection cost recovery fee because
29 "...payments are held in suspense and not applied to a tax year until a return is filed reporting tax liability..."

30 Three different FTB employees have made three conflicting statements -- all under penalty of perjury
31 -- about the same credit elect payment: Ms. Hubbard claimed the payment was made on 4-15-2011 and not
32 withheld, Mr. Yadao claimed the payment was made on 11-15-2013 and withheld (exhibit 4, page 5, footnote
33 11 and page 11, footnote 21), and Mr. Swank denied the payment was made prior to 11-26-2013. All three of
34 these statements were false. The closest to the truth was Mr. Yadao, who misstated the date the credit elect
35 payment was made (the correct date was 11-09-2013), but correctly stated that the payment had been received
36 and withheld prior to the imposition of the cost recovery fee. Both Mr. Swank and Ms. Hubbard's statements
37 were completely false.

38 Ms. Hubbard later stated that FTB does not maintain records of the actual dates that payments are
39 applied to the taxpayer's account; FTB only keeps records of effective dates. If Ms. Hubbard's statement is
40 true, then that means that Mr. Swank's statement that we hadn't paid in full prior to the imposition of the
41 collection cost recovery fee was intentional perjury, as -- per Ms. Hubbard -- the records Mr. Swank looked at
42 when making that statement said our account had been paid in full on 04-15-2011.

43 I would like to ask Your Honor to keep in mind that this same credit elect payment "vanished" for
44 nine months (from November 2013 to July 2014), and there are multiple accounting irregularities surrounding
45 this payment (see attached exhibit 49, pages 10 - 12). FTB has refused to turn over the documents that would
46 clarify the accounting irregularities surrounding this payment."

47 Whether or not this practice of withholding estimated tax payments, then imposing penalties, fees and
48 interest that would not have been imposed had the payment been timely applied is the heart of my case. The
49 question for Your Honor to decide is: was it lawful for FTB to not timely apply the credit elect payment to our
50 account, then impose a collection cost recovery fee that would not have been imposed had FTB credited the
51 payment timely?

52 As I wrote in my California Supreme Court Accusation that I filed against FTB employee Eric
53 Yadao (exhibit 53), I believe that unlawfully placing money into a general fund when it had been

1 designated to be applied to a specific taxpayer's account qualifies as embezzlement per federal code
2 18 U.S. Code §654. Officer or employee of United States converting property of another, which
3 says:

4 Whoever, being an officer or employee of the United States or of any department or agency thereof,
5 embezzles or wrongfully converts to his own use the money or property of another which comes into his
6 possession or under his control in the execution of such office or employment, or under color or claim of
7 authority as such officer or employee, shall be fined under this title or not more than the value of the money
8 and property thus embezzled or converted, whichever is greater, or imprisoned not more than ten years, or
9 both; but if the sum embezzled is \$1,000 or less, he shall be fined under this title or imprisoned not more than
10 one year, or both.

11
12 I also believe that imposing penalties and fees that would not have been imposed had the payments
13 been applied in accordance with the law qualifies as racketeering, which is defined as a pattern of
14 illegal activity carried out as part of an enterprise that is owned or controlled by those who are
15 engaged in the illegal activity. The definition derives from the federal Racketeer Influenced and
16 Corruption Organizations Act (RICO), (18 U.S.C.A. §1961 et seq. [1970]).

17
18 My research leads me to conclude that an otherwise legal organization that derives some portion of
19 its income through illicit activities may be in violation of the RICO laws. The U.S. Supreme Court,
20 in Sedima S.P.R.L. v. Imrex Co., 473 U.S. 479, (1985), upheld the constitutionality of the RICO
21 Act and made clear that, unless amended by Congress, the RICO statutes must be interpreted
22 broadly.

23
24 My understanding is that, for a civil case, I only have to show that via a Preponderance of Evidence
25 that it is more likely than not that sustained an injury from an ongoing criminal enterprise. The Cal
26 Supreme Court chose not to hear the case and gave no reason why. However, I did receive a letter
27 from the Cal Auditor's Investigation Unit indicating that they had opened an investigation into FTB
28 based on my Accusation (see attached exhibit 56).

1
2 In the pending case, FTB has consistently refused to acknowledge the existence of these
3 withholding practices, neither to confirm nor deny them. If FTB believed these practices were
4 lawful, Mr. Swank would have responded to this question with a truthful answer. I believe that
5 the fact that Mr. Swank perjured himself to evade disclosing that our credit elect payment had
6 been withheld indicates that he is aware that this practice is unlawful. I believe that Mr. Swank
7 has committed one count of colluding to cover up his employer's embezzlement and
8 racketeering schemes. and racketeering schemes.”

9
10 In the section titled 3A of this instant Complaint, I detail that one of the strategies that FTB uses in
11 litigation is to try to insult the credibility of their opponents by fabricating false stories. I do want to
12 note that in the above excerpt, there was no reason for Mr. Swank to have written this sentence
13 “Additionally, the FTB properly imposed a collection cost recovery (also at issue in this case)
14 resulting from Plaintiff's failure to make full payment of the liability after issuance of a notice for
15 payment” since it wasn't part of the context of the question asked of him. I believe the true purpose
16 of this false statement was to slander my (and my husband's) credibility by making us appear to be
17 dead beats that didn't pay our bills.

18
19 This excerpt from the Declaration of Christine Grab in Support of Motion to Compel Further
20 Information (exhibit 3), pages 27 – 30 encompasses: a third count of *perjury*, third count of
21 *collusion to cover up racketeering* by refusing to disclose pertinent information about the policies
22 and procedures regarding the application of payments, and third count of *collusion to cover up*
23 *racketeering* by making a false statement regarding when penalties are to be imposed.

24
25 **“SPECIAL INTERROGATORY NO. 5B:** Please provide a complete list of all types of payments and credits
26 made to FTB which are immediately applied to the taxpayer's account by FTB upon receipt.

27 **RESPONSE TO SPECIAL INTERROGATORY NO. 5B:**...Defendant responds as follows: Defendant is
28 unable to respond to this Request because Plaintiff has not defined “payments and credits”, and Defendant
does not understand what she is referring to. Additionally, the disputed issues in this action are whether the
Defendant properly imposed demand penalties and a collection cost recovery fee. Under Revenue and Taxation
Code section 19133, a demand penalty is imposed if a taxpayer fails to timely respond to demand notices in the
manner required. Demand penalties are imposed as required by law before consideration of any payments or

1 credits. Thus, any payments and/or credits made by Plaintiff are irrelevant in the determination of the
2 imposition of demand penalties under California law. Under Revenue and Taxation Code section 19254,
3 subdivision (a)(1), a collection cost recovery fee is imposed if the FTB does not receive full payment of the
4 liability after it has issued a notice for payment. Plaintiff's Request is not relevant nor reasonably calculated to
5 lead to the discovery of admissible evidence regarding the imposition of this fee...

6 **Factual and Legal Reasons for Compelling Further Response and Showing Good Cause Justifying**
7 **INTERROGATORY 5B:**

8 **Issue 1:** FTB has misrepresented what the law says by making two deceptive statements and one false
9 statement:

10 "Under Revenue and Taxation Code section 19133, a demand penalty is imposed if a taxpayer fails to
11 timely respond to demand notices in the manner required. Demand penalties are imposed as required by law
12 before consideration of any payments or credits. Thus, any payments and/or credits made by Plaintiff are
13 irrelevant in the determination of the imposition of demand penalties."

14 In the first sentence, Mr. Swank omitted pertinent portions of Revenue and Tax Code 19133. In the second
15 sentence, he conflated two separate issues as if they were one and the same. The third sentence is false, and
16 only appears to be true as a result of the deceptive and misleading statements that preceded it.

17 As has already been established, the full wording of R&TC 19133 states that a Demand Penalty is
18 imposed as per the guidelines set forth in R&TC 19087. R&TC 19087 states that a Notice of Proposed
19 Assessment can only be issued if a taxpayer *both files late and has not paid their tax liability in full*. A
20 Demand Penalty cannot be imposed on a taxpayer who does not meet the criteria to have a Notice of Proposed
21 Assessment issued.

22 I believe that making it sound like a Demand Penalty is imposed solely if someone files late, but omitting
23 all of the rest of the criteria necessary for the imposition of the Demand Penalty qualifies as lying by omission.

24 Furthermore, how the Demand Penalty is calculated has no correlation with the calculations used to
25 determine whether or not a Notice of Proposed Assessment should be issued. Mr. Swank has made it sound
26 like the calculations used for determining the amount of the Demand Penalty are the same calculations used to
27 determine whether a person still has an outstanding total tax liability for a given year (for the NPA). These
28 calculations are very different, and I believe that Mr. Swank conflating the two issues in such a deceptive and
misleading manner also qualifies as a false statement.

Given the true facts detailed above, the last portion of the statement is completely false: "Thus, any
payments and/or credits made by Plaintiff are irrelevant in the determination of the imposition of demand
penalties."

Since Mr. Swank's job title is Program Specialist III, Filing Compliance Bureau, I believe it is part of Mr.
Swank's job duties to understand FTB's policies and Procedures in regards to how it is determined if an NPA
should be issued, as well as how to calculate a Demand Penalty. Since there is no doubt that Mr. Swank knew
that the statement was misleading, deceptive and false at the time that he made it, I believe that Mr. Swank has
committed the federal crime of perjury.

Issue 2: My question was not addressed. My question was: "Please provide a complete list of all types of
payments and credits made to FTB which are immediately applied to the taxpayer's account by FTB upon
receipt." This is a full and complete question in and of itself. Instead of addressing my question, FTB claimed
that it did not understand basic accounting vocabulary words, claimed that my question was irrelevant, and
then changed the subject altogether to make it seem like FTB did nothing wrong. In FTB's attempt to make it
seem like FTB has done nothing wrong, Mr. Swank committed the federal crime of perjury.

FTB claims it does not understand the words "payments and credits" and "immediately applied," despite
the fact that these are basic vocabulary words used daily in FTB standard operations. In Defendant's own
General Objection # 7, Defendant wrote: "All words used in the interrogatories will be interpreted according to
normal usage of the English language unless this responding party specifically states otherwise in the
particular response." Merriam-Webster dictionary defines payments as: the act of paying, credits as: the
balance in a person's favor in an account, immediately as: without interval of time, and applied as: put to
practical use.

The definitions should make the original question clear, but to help FTB with comprehension, I will also re-
phrase the question in another way: Give me a complete list of all the ways that a taxpayer can add money towards
their tax liability for a given year where the money is not first put into suspense before being applied to the
taxpayer's account. I believe this issue is relevant to my case because it appears that several other types of
payments may have also been improperly withheld from our account. This issue is addressed more thoroughly in
Interrogatories #5C and #10A below."

1
2 This excerpt from the Declaration of Christine N. Grab in Support of Motion to Compel Further
3 Information (exhibit 3), pages 30 – 34 encompasses: a fourth count of *perjury*, fourth count of
4 *collusion to cover up embezzlement* by refusing to disclose pertinent information about the policies
5 and procedures regarding the application of payments, and fourth *count of collusion to cover up*
6 *racketeering* by making a false statement regarding when penalties are to be imposed.

7
8 **“SPECIAL INTERROGATORY NO 5C:** Please provide a complete list of all types of payments
9 and credits made to FTB which are withheld from the taxpayer’s account until that year’s tax return
is filed.

10 **RESPONSE TO SPECIAL INTERROGATORY NO. 5C:** ... Defendant responds as follows:
11 Defendant is unable to respond to this Request because Plaintiff has not defined “payments and
12 credits” and “withheld estimated tax payments” and Defendant does not understand what she is
13 referring to. Additionally, the disputed issues in this action are whether the Defendant properly
14 imposed demand penalties and a collection cost recovery fee. Under Revenue and Taxation Code
15 section 19133, a demand penalty is imposed if a taxpayer fails to timely respond to demand notices
16 in the manner required. Demand penalties are imposed as required by law before consideration of
17 any payments or credits. Thus, any payments and/or credits made by Plaintiff are irrelevant in the
18 determination of the imposition of demand penalties under California law. Under Revenue and
19 Taxation Code section 19254, subdivision (a)(1), a collection cost recovery fee is imposed if the
20 FTB does not receive full payment of the liability after it has issued a notice for payment. Plaintiff’s
21 Request is not relevant nor reasonably calculated to lead to the discovery of admissible evidence
22 regarding the imposition of this fee.... **Factual and Legal Reasons for Compelling Further
23 Response and Showing Good Cause Justifying INTERROGATORY 5C:**

24 **Issue 1:** FTB has misrepresented what the law says by making two deceptive statements and one false
25 statement:

26 “Under Revenue and Taxation Code section 19133, a demand penalty is imposed if a taxpayer fails to
27 timely respond to demand notices in the manner required. Demand penalties are imposed as required by law
28 before consideration of any payments or credits. Thus, any payments and/or credits made by Plaintiff are
irrelevant in the determination of the imposition of demand penalties under California law.”

In the first sentence, Mr. Swank omitted pertinent portions of Revenue and Tax Code 19133. In
the second sentence, he conflated two separate issues as if they were one and the same. The third
sentence is false, and only appears to be true as a result of the deceptive and misleading statements
that preceded it.

As has already been established, the full wording of R&TC 19133 states that a Demand Penalty is
imposed as per the guidelines set forth in R&TC 19087. R&TC 19087 states that a Notice of
Proposed Assessment can only be issued if a taxpayer *both files late and has not paid their tax
liability in full*. A Demand Penalty cannot be imposed on a taxpayer who does not meet the criteria
to have a Notice of Proposed Assessment issued.

I believe that making it sound like a Demand Penalty is imposed solely if someone files late, but
omitting all of the rest of the criteria necessary for the imposition of the Demand Penalty qualifies as
lying by omission.

Furthermore, how the Demand Penalty is calculated has no correlation with the calculations used
to determine whether or not a Notice of Proposed Assessment should be issued.

Mr. Swank has made it sound like the calculations used for determining the amount of the
Demand Penalty are the same calculations used to determine whether a person still has an
outstanding total tax liability for a given year (for the NPA). These calculations are very different,
and I believe that Mr. Swank conflating the two issues in such a deceptive and misleading manner
also qualifies as a false statement.

1 Given the true facts detailed above, the last portion of the statement is completely false: "Thus,
2 any payments and/or credits made by Plaintiff are irrelevant in the determination of the imposition of
demand penalties."

3 Since Mr. Swank's job title is Program Specialist III, Filing Compliance Bureau, I believe it is
4 part of Mr. Swank's job duties to understand FTB's policies and Procedures in regards to how it is
determined if a NPA should be issued, as well as how to calculate a Demand Penalty. Since there is
no doubt that Mr. Swank knew that the statement was misleading, deceptive and false at the time
that he made it, I believe that Mr. Swank has committed the federal crime of perjury.

5 **Issue 2:** My question was not addressed. I asked "Please provide a complete list of all types of
6 payments and credits made to FTB which are withheld from the taxpayer's account until that year's
7 tax return is filed." Instead of addressing my question, FTB claimed that it did not understand basic
8 accounting vocabulary words, claimed that my question was irrelevant, and then changed the subject
altogether to make it seem like FTB did nothing wrong. In FTB's attempt to make it seem like FTB
has done nothing wrong, Mr. Swank committed the federal crime of perjury.

9 This is the summary of one of the key issues set forth in my Complaint: Is it lawful to withhold
10 estimated tax payments from a taxpayers account instead of applying it timely, then issue a Notice of
Proposed Assessment that would not have been issued if all of the estimated tax payments had been
timely applied to the taxpayer's account, then impose Demand Penalties that would not have
imposed had the NPA not been falsely issued?

11 As I wrote in my CA Supreme Court Accusation that I filed against FTB employee Eric Yadao
(attached exhibit 53), I believe that unlawfully placing money into a general fund when it had been
designated to be applied to a taxpayer's account qualifies as embezzlement per federal code 18 U.S.
Code § 654. Officer or employee of United States converting property of another, which says:

12 Whoever, being an officer or employee of the United States or of any department or agency
13 thereof, embezzles or wrongfully converts to his own use the money or property of another
14 which comes into his possession or under his control in the execution of such office or
15 employment, or under color or claim of authority as such officer or employee, shall be fined
under this title or not more than the value of the money and property thus embezzled or
16 converted, whichever is greater, or imprisoned not more than ten years, or both; but if the sum
embezzled is \$1,000 or less, he shall be fined under this title or imprisoned not more than one
year, or both.

17 So far in this case, FTB has consistently refused to acknowledge the existence of these
withholding practices, neither to confirm or deny them. If FTB believed these practices were lawful,
Mr. Swank would have responded to this question with the same list that the Taxpayer Advocate's
18 office gave to me (attached exhibit 48, pages 21 - 22), or maybe even an expanded list.

19 I believe that the fact that Mr. Swank has not only evaded a simple question about FTB policy
and procedure, but perjured himself in his evasion efforts, indicates that Mr. Swank is aware that this
practice is unlawful. I believe that Mr. Swank has committed one count of colluding to cover up his
20 employer's embezzlement scheme.

21 As detailed below in Interrogatory 10A, I have reason to believe other types of estimated tax
payments are withheld, as well other types of payments."

22 This excerpt from the Declaration of Christine N. Grab in Support of Motion to Compel Further
23 Information (exhibit 3), pages 39 - 42 encompasses: a fifth count of *perjury*, fifth count of
24 *collusion to cover up embezzlement* by refusing to disclose pertinent information about the
25 policies and procedures regarding the application of payments, and fifth count of *collusion to*
26 *cover up racketeering* by making a false statement regarding when penalties are to be imposed.

27 **"SPECIAL INTERROGATORY NO 6A.** The attached page 9 is a page from FTB's standard
operations manuals entitled Demand Penalty. It states "a penalty will **not** be imposed if any of the
28 following are met:... We do not assess the penalty when the return has a zero total tax liability."
Could you please clarify whether this means the penalty won't be imposed if there was never any tax

1 owed for the tax year or whether this means that the penalty won't be imposed if there is no
2 outstanding balance on that year's tax liability.

3 **FTB RESPONSE TO SPECIAL INTERROGATORY NO. 6A:** ... Defendant responds as
4 follows: Under Revenue and Taxation Code section 19133, a demand penalty is imposed if a
5 taxpayer fails to timely respond to demand notices in the manner required. Demand penalties are
6 imposed as required by law before consideration of any payments or credits. The demand penalty is
7 computed at 25- percent of the total tax liability before any prepayments or credits are applied to
8 reduce the tax liability. Thus, any payments and/or credits made by Plaintiff are irrelevant in the
9 determination of the imposition of demand penalties under California law.

10 **Factual and Legal Reasons for Compelling Further Response and Showing Good Cause
11 Justifying INTERROGATORY 6A:**

12 **Issue 1:** FTB has misrepresented what the law says by making two deceptive statements and one
13 false statement:

14 "Under Revenue and Taxation Code section 19133, a demand penalty is imposed if a taxpayer fails to
15 timely respond to demand notices in the manner required. Demand penalties are imposed as required by law
16 before consideration of any payments or credits. The demand penalty is computed at 25- percent of the total
17 tax liability before any prepayments or credits are applied to reduce the tax liability. Thus, any payments
18 and/or credits made by Plaintiff are irrelevant in the determination of the imposition of demand penalties under
19 California law."

20 In the first sentence, Mr. Swank omitted pertinent portions of Revenue and Tax Code 19133. In
21 the second and third sentences, he conflated two separate issues as if they were one and the same.
22 The fourth sentence is false, and only appears to be true as a result of the deceptive and misleading
23 statements that preceded it.

24 As has already been established, the full wording of R&TC 19133 states that a Demand Penalty
25 is imposed as per the guidelines set forth in R&TC 19087. R&TC 19087 states that a Notice of
26 Proposed Assessment can only be issued if a taxpayer *both files late and has not paid their tax
27 liability in full*. A Demand Penalty cannot be imposed on a taxpayer who does not meet the criteria
28 to have a Notice of Proposed Assessment issued.

I believe that making it sound like a Demand Penalty is imposed solely if someone files late, but
omitting all of the rest of the criteria necessary for the imposition of the Demand Penalty qualifies as
lying by omission.

Furthermore, how the Demand Penalty is calculated has no correlation with the calculations used
to determine whether or not a Notice of Proposed Assessment should be issued. Mr. Swank has
made it sound like the calculations used for determining the amount of the Demand Penalty are the
same calculations used to determine whether a person still has an outstanding total tax liability for a
given year (for the NPA). These calculations are very different, and I believe that Mr. Swank
conflating the two issues in such a deceptive and misleading manner also qualifies as a false
statement.

Given the true facts detailed above, the last portion of the statement is completely false: "Thus,
any payments and/or credits made by Plaintiff are irrelevant in the determination of the imposition of
demand penalties under California law."

Since Mr. Swank's job title is Program Specialist III, Filing Compliance Bureau, I believe it is
part of Mr. Swank's job duties to understand FTB's policies and Procedures in regards to how it is
determined if a NPA should be issued, as well as how to calculate a Demand Penalty. Since there is
no doubt that Mr. Swank knew that the statement was misleading, deceptive and false at the time that
he made it, I believe that Mr. Swank has committed the federal crime of perjury.

Issue 2: My question was not addressed. I asked "(FTB guidelines state) 'We do not
assess the (Demand) penalty when the return has a zero total tax liability.' Could you please
clarify whether this means the penalty won't be imposed if there was never any tax owed for
the tax year or whether this means that the penalty won't be imposed if there is no outstanding
balance on that year's tax liability."

Instead of addressing my question, FTB changed the subject altogether to make it seem like FTB
did nothing wrong. In Mr. Swank's attempt to make it seem like FTB has done nothing wrong, Mr.
Swank committed the federal crime of perjury.

As already stated above in Interrogatory 5D, I believe that FTB is running a *bona fide*
embezzlement and racketeering scheme by putting timely made payments into suspense instead of

1 immediately applying the money to the taxpayer's account, then charging late fees for "paying late"
2 in violation of the guidelines of R&TC 19087.

3 This answer to this Interrogatory 6A will help Your Honor to determine whether the Notices of
4 Proposed Assessment were properly issued to us or not. It is critical that FTB answer this question.

5 I believe that the fact that Mr. Swank has not only evaded a simple question about FTB policy
6 and procedure, but perjured himself in his evasion efforts, indicates that Mr. Swank is aware that
7 FTB's withholding practices are unlawful. I believe that Mr. Swank has committed another count of
8 the federal crime of collusion to cover up his employer's embezzlement and racketeering schemes.

9 The Disclosure Department only sent pages that they believed were relevant to the specific
10 questions that I'd asked. If Mr. Swank believes that he needs to see all pages of the complete manual
11 in order to answer 6A, he should ask the Disclosure Department for the missing pages."

12 Here is the summary of my allegations against Keith Swank, taken from exhibit 3, pages 71 - 72:

- 13 • Given FTB's stated foundational principles stated above, there is no logical reason for FTB to refuse to provide
14 clarification of their basic policies and procedures, nor the laws upon which these policies and procedures are
15 based.
- 16 • Of the 36 interrogatories in Specially Prepared Interrogatories Set #001: Clarification of FTB Policies and
17 Procedures, FTB representative Mr. Swank properly answered *none* of the questions.
- 18 • In his Response, Mr. Swank refused to acknowledge the existence of the practice of withholding tax payments,
19 neither to confirm nor deny its existence. He evaded answering the questions regarding FTB's withholding
20 practices by changing the subject.
- 21 • Mr. Swank committed a count of perjury by falsely stating that the Cost Recovery Fee was imposed on tax
22 year 2011 because we hadn't paid our liability in full. The truth was that we had paid it in full via credit elect,
23 but FTB withheld the payment. I believe that this false statement was intended to hide the withholding practice
24 from Your Honor.
- 25 • Mr. Swank only acknowledged the existence of R&TC 19087 once, in 3A, in which he made a statement that
26 evaded disclosing the contents of the law: "Defendant refers Plaintiff to Revenue and Taxation Code section
27 19087 concerning Defendant's authority to propose an assessment if a taxpayer fails to file a return." Mr.
28 Swank evaded answering the other questions regarding R&TC 19087 by changing the subject.
- Mr. Swank committed 4 more counts of perjury by 1. using deception to make it appear that the laws states
something different than it does, 2. using deception to make it appear that FTB's policies and procedures are
different than they are, and 3. made false statements that only appeared to be true because of the previous
deceptive statements. I believe these false statements were intentionally made to hide that his employer's
unlawful business practices from Your Honor.

I believe that...it is apparent that FTB is withholding relevant information. I believe that FTB has
violated the law by not answering the first fifteen questions. I pray that you will require them to comply with
all 15."

As has been already established, as a result of FTB's unlawful underground regulation of
withholding estimated tax payments, I was deprived of my taxpayer rights and harmed via unlawful
harassment, coercion to make payments of money which were never owed, and imposition of false
penalties, fees and interest. By using evasive language and deceit to make it appear that the tax laws
say something different than they actually do, I believe that Mr. Swank has also violated TITLE 18,
U.S.C., SECTION 242:

Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any
State, Territory, Commonwealth, Possession, or District to the deprivation of any rights, privileges, or

1 immunities secured or protected by the Constitution or laws of the United States, ... shall be fined under this
2 title or imprisoned not more than one year, or both...

3
4 The corporate office for FTB is located at 9646 Butterfield Way, Sacramento, CA 95827. I believe
5 that Keith Swank normally works from this location. However, I am now informed that in 2020 and
6 2021, many FTB staff were working from home due to Covid, so I do not know if Mr. Swank was
7 located in when he made his verified response and allegedly made his unverified response. As of
8 08-02-2021, he was still employed with FTB (exhibit 43, page 2).

9
10 Exhibit 43, page 5 is Mr. Swank's Oath of Allegiance, where he swore to "*...bear true faith and*
11 *allegiance to the Constitution of the United States and the Constitution of the State of California...*"
12 I believe that committing *perjury* and *colluding* with his employer *to cover up* his employer's
13 *unlawful activities* while acting in his official capacity as a representative of the State of California
14 constitutes *treason of oath*.

15
16 As I document elsewhere in this complaint, I do not believe that Mr. Swank authorized the
17 unverified response made on 05-25-2021, and I suspect that Anna Barsegyan set up Mr. Swank as a
18 "patsy" or "fall guy" via subterfuge, by affirming Mr. Swank's response to a Meet and Confer
19 without properly informing Mr. Swank that he had been accused of *perjury* in said Response. I also
20 suspect that he may not be the true author of the verified Meet and Confer Response. I believe that
21 Anna Barsegyan is protecting the identity of a third party who committed *suborning perjury*, and is
22 thus *a co-conspirator to commit suborning perjury*.

23
24 However, Mr. Swank confirmed in his Declaration in Support of Motion for Sanctions filed with the
25 court on 09-01-2021 (exhibit 44, pages 7 - 12) that he is aware of the facts of the situation, and he
26 chose not to deny responsibility for the contents of the verified and unverified responses. As such,
27 he should be prosecuted to the full extent as allowed by law for his criminal participation.

1 **Anna Barsegyan: Knowingly and Deliberately Misleading a Judge, Harassment, Retaliation,**
2 **Abuse of the Court System, Violation of Rights, Obstruction of Justice,**
3 **Conspiracy to Cover Up Criminal Activities, Setting Keith Swank Up as a “patsy” via**
4 **Suborning Perjury and Subterfuge**
5

6 As I stated in the section titled Background, what should have been a simple civil case has become
7 complicated because FTB has continually refused to address the issues set forth in my Complaint,
8 including refusal to acknowledge the existence of the withholding practice (neither to confirm nor
9 deny), refusal to acknowledge the contents of R&TC 19087, and refusal to acknowledge or disclose
10 information regarding FTB’s extensive accounting irregularities. Had FTB’s counsel, Anna
11 Barsegyan, simply evaded the arguments, she would not be included in this instant Complaint. The
12 reality is that Anna Barsegyan has personally crossed the line between simply representing her
13 client to actively participating in the criminal cover-up numerous times. The most egregious of
14 these criminal cover-ups is the Motion for Sanctions filed on 09-01-2021, in which she intentionally
15 exposed both my and my husband’s social security numbers on the internet, but Anna Barsegyan
16 has consistently behaved inappropriately throughout the course of the pending civil case.

17
18 Anna Barsegyan’s entire defense argument is a false façade built on nothing but lies and deception.
19 As I will document below, via numerous deceptive, misleading and outright false statements, she
20 has repeatedly tried to deceive the judge by misrepresenting the grounds of the pending civil case,
21 misrepresenting the facts of the pending civil case, misrepresenting the contents of the statutes and
22 regulations in dispute, and misrepresenting FTB’s standard operating policies and procedures.
23 Anna Barsegyan also frequently omits pertinent information. She has *harassed* me at multiple
24 points in time throughout this case. Anna Barsegyan has consistently proven herself to be unethical.

25
26 **Examples of Unethical Conduct Outside the Motion for Sanctions**
27
28

1 As I have already detailed above and will detail more below, on some topics, FTB and Ms.
2 Barsegyan have provided conflicting information. On other topics, FTB and Ms. Barsegyan have
3 provided misleading, deceptive and false information. And there are topics on which FTB and Ms.
4 Barsegyan have refused to disclose any information at all regarding FTB's standard operating
5 practices and procedures (see Declaration of Christine N. Grab in Support of Motion Compelling
6 Further Response to Specially Prepared Interrogatories, set #001, exhibit 3, all pages). I believe that
7 the intent of these evasive tactics is to obscure the truth: that FTB is knowingly violating the law in
8 multiple ways.

9
10 Here is an example of her cover-up of her client's crimes: As stated above, I have documented
11 numerous accounting irregularities, some so egregious that I believe that they qualify as fraudulent.
12 Ms. Barsegyan has attempted to actively cover up these fraudulent accounting items by stating that
13 she is unable to identify the items in question, and thus her client cannot respond to them. Here is a
14 quote from exhibit 27, pages 23 – 25, in which I question whether her deceptive tactics are lawful:

15 "In my Meet and Confer Letter, I clarified that I had submitted a copy of the 2002 ledger with my Complaint
16 as Exhibit 15, page 1 (exhibit 42, page 7). I also included a copy of the 2009 ledger that FTB had provided to me
17 showing that [REDACTED] was applied to a bill (exhibit 43).

18 In their Meet and Confer Response dated 12-07-2020, FTB again stated that they were unable to locate
19 Exhibit H (exhibit 45, page 3). I found it noteworthy that Ms. Barsegyan chose to refer to the document as
20 Exhibit H, not as Exhibit 15, nor as the 2002 accounting ledger. Ms. Barsegyan also stated that she was still
21 unable to identify the 2009 accounting ledger.

22 On 12-09-2020, I emailed Ms. Barsegyan the following (exhibit 46, page 4): ... Your client actually provided
23 a copy of the 2002 ("Exhibit H") in the information that they sent over on November 3. It was the unidentified
24 item at the top of page FTB 008. A copy is attached.

25 Is your client sure that they do not want to provide copies of the bills, which are line items 4, 5 and 6 on the
26 attached exhibit that FTB itself provided? Is FTB sure they want to claim that they do not understand what a
27 2009 accounting ledger is, even after I sent them a copy of the ledger?...

1 ...I have re-attached the 2009 accounting ledger, too. The bill that I requested is line item #3, the item just
2 above the highlighted item. On 12-09-2020, Ms. Barsegyan replied:

3 Request No. 5A: With regards to the document you attached showing a summary of your personal
4 income tax for the 2009 tax year, this document does not reflect any payments made on May 15, 2008 for
5 \$1,000, and October 15, 2010 for \$9,000. Therefore, the FTB does not have any documents responsive to
6 Request 5A. Additionally, FTB's responsive document bates stamped as FTB 008 is in response to your
7 Request No. 2A, and FTB indicated that in its response to said request.

8 Request No. 5B: Your request for an accounting ledger for tax year 2009 did not indicate which specific
9 document you were referring to. Based on this email, it appears that you are referring to the document you
10 attached showing the summary of your personal income tax for 2009. However, after review of the document
11 you attached, there were no payments made on January 27, 2011. Therefore, we do not have any documents
12 responsive to this request.

13 Best regards,
14 Anna

15 Again, Ms. Barsegyan did not acknowledge the existence of the 2002 account ledger. She referred
16 to the document as 2A, and said that it was submitted for another purpose, thus implying it was
17 irrelevant for a request specifically about this same 2002 accounting ledger.

18 Even though the request for 5A specified the bills listed on the 2002 ledger, Ms. Barsegyan stated
19 that the bills in question could not be found on the 2009 ledger. I find this answer to be
20 unconscionable. It is hard for me to believe that a statement this evasive and deceptive can be legal.

21 Her response to 5B was equally evasive and deceptive. Ms. Barsegyan stated that the 2009 ledger
22 showed no payment was made on 01-27, 2011, despite the fact that I had specifically identified that I
23 wanted a copy of the bill listed on line item #3 on this 2009 ledger, to which a payment in the amount
24 of \$ [REDACTED] had been applied on 01-31-2011."

25 Here is another example of her cover-up of her client's unlawful behavior. On 01-01-2022, I sent
26 the following email to Ms. Barsegyan:

27 Hi Ms. Barsegyan:

28 I am reviewing the documents that were propounded by FTB for the pending litigation.
GrabIPA_PRA 0024 and Grab_IPAPRA 0210 are both completely redacted — every bit of those documents
are blacked out.

I believe that, by law, you have to at least disclose the date and title of those two documents.

Could you please have FTB properly redact the document to show the title and date and resend them to me? I
would normally make this request directly to FTB's Disclosure Department, but quite frankly, I have no idea what
to ask them for since every bit of it is blacked out.

1 As the Deputy Attorney-General for the State of California, Ms. Barsegyan is aware of the rules of
2 the court regarding proper redaction of documents. Ms. Barsegyan knows that it is improper to
3 redact every single word on a page. Yet, on 01-07-2022, Ms. Barsegyan responded with the
4 following false statement: "...The FTB has properly redacted the documents, as notated on the
5 privilege log." Then she *obstructed justice* with the following statement: "Thus, the FTB has
6 sufficiently responded to your requests for production of documents, and will not respond further by
7 providing unredacted copies of those documents" (exhibit 40, pages 1 - 3).

8
9 Here is an example of *harassment*: In the Meet and Confer for Defendant's Form Interrogatories,
10 Specially Prepared Interrogatories and Production of Documents, Anna Barsegyan took advantage
11 of the fact that I am not a trained lawyer to *harass* me. She violated standard protocols in her Meet
12 and Confer by paraphrasing what I wrote instead of copying and pasting verbatim. In her
13 paraphrase, she misrepresented what I had written to make the facts of the situation seem different
14 than they really were, then harassed me based on her false paraphrase (exhibit 46).

15 Here are two excerpts in which I pointed out that she had misrepresented what I had written: From
16 pages exhibit 46, 4 - 5:

17
18 **8. SPECIAL INTERROGATORY NO. 1: IDENTIFY** each and every PERSON with knowledge of YOUR
19 allegations set forth in the COMPLAINT.
20 **RESPONSE TO SPECIAL INTERROGATORY NO. 1:** In your response, you refused to provide the identities of
21 any person with knowledge of the allegations set forth in the complaint. In particular, you objected to this request as
22 irrelevant, overly-broad and unduly burdensome. You further stated that other parties' knowledge is irrelevant since
23 they have no bearing on the facts of this case.

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

29 **My Response #2 TO SPECIAL INTERROGATORY NO. 1:**
30 I object to this request because it is overly broad, unduly burdensome, oppressive, unreasonably cumulative,
31 duplicative and it constitutes an abuse of process. I further object because you failed to describe with reasonable
32 particularity what the information is that is sought, and the request is vague, ambiguous, unintelligible and
33 incomprehensible. I further object because Defendant appears to be seeking irrelevant information, inadmissible as
34 evidence, and not reasonably calculated to lead to the discovery of admissible evidence, or to the extent it attempts
35 or purports to seek information pertaining to issues that are beyond the subject matter of this litigation.
36 **Ms. Barsegyan, you have misrepresented what I wrote in my response #1.** From what I read in the information
37 provided by the Law Library regarding the protocols required for Meet and Confers and Motions to Compel, it is my
38 understanding that you were supposed to restate my response *verbatim*; that paraphrasing is prohibited. I believe that

1 you may have broken the protocol rules by paraphrasing instead of copying and pasting, *especially because you*
2 *incorrectly 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 relevant to the facts of this case. If
4 there is a reasonable argument as to why certain communications are relevant, then Ms. Barsegyan should clarify the
5 nature of why the documents could be relevant and narrow down her request to the types of communications that fit
6 the profile of relevance.”

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

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

17 From exhibit 46, pages 7 – 8:

18 “13. REQUEST FOR PRODUCTION NO. 2: All DOCUMENTS REGARDING the allegations set forth
19 in YOUR COMPLAINT.

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

22 **REASONS FOR FURTHER RESPONSE:** ... You stated that you had provided most of the documents but
23 did not identify those documents with reasonable particularity that would enable FTB to locate them... Since
24 you stated that you have provided most of the documents please identify those documents with reasonable
25 particularity that would enable FTB to locate them.

26 **My Response #2 REQUEST FOR PRODUCTION NO. 2:**

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

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

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

The exhibit list states the contents of each exhibit, each exhibit is numbered, and there is a cover page for
each exhibit to separate the exhibits from one another. As such, I believe that the contents of the exhibits are
readily identifiable. *It is unconscionable that FTB states it cannot locate/identify documents that were clearly*
labeled and delivered, and thus needs me to resend the documents to them yet again.

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

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