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From: Christi Grab [REDACTED]  
 Subject: Re: Response: FTB Taxpayers' Bill of Rights Hearing  
 Date: February 2, 2023 at 9:48 AM  
 To: Nanda, Shalini@FTB [REDACTED]  
 Cc: Wilson, Ann@FTB [REDACTED] Williams, Carol D@FTB [REDACTED] Voet, Brenda@FTB [REDACTED]  
 [REDACTED]  
 [REDACTED], Brunett, Jozel@FTB [REDACTED]  
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 [REDACTED], [REDACTED]  
 Reguindin, Joemil [REDACTED] Hammond, Kari@ASM [REDACTED]  
 [REDACTED]

Dear Taxpayer Advocate's Office and everyone copied on this email:

Thank you for the TBOR response.

For the items that FTB has failed to address (items #4, #5, #6), I will await FTB's supplemental response that FTB stated will be provided on or before February 28, 2023. In that response, I expect:

- Clarification of FTB's statement for item #5: "The timing of when the payments are applied may vary based on how the payments are made, the number of taxpayers the payment is made on behalf of, the method of payment, and whether additional information is needed to apply to the correct amount to the taxpayer's account." This clarification should include the policies and procedures for each and every one of those situations listed and clarify **exactly when** the payments are applied in each of those scenarios.
- Also for item #5, please clarify FTB's exact definition of "immediately applied." In layman vernacular, "immediately applied" means that the funds are applied upon receipt. Since FTB states under the section titled "immediately applied" that "the timing of when the payments are applied varies," clearly, FTB's definition of "immediately applied" is not the same as layman's terms.
- In item #6, FTB failed to address the issue that I asked about. I asked for full disclosure of policies and procedures regarding the **withholding of payments and portions of payments for the purpose of calculating interest**. As is typical, FTB pretended as if I had asked a different question than I did. I expect the information that I requested to be provided along with all of the other withholding policies and procedures.
- I expect an answer to **every** question that I posed in item #4, particularly regarding who controls the suspense funds and whether spending is allowed on the suspense account.

For the rest of the items (#1 - 3 and #7 - 11), I will take FTB's advice and proceed with the accountability process in accordance with state and federal procedures. **For items that FTB did not adequately address, I am going to proceed under the assumption that if FTB didn't clarify that the policy/procedures have changed, that FTB's previously stated policies and procedures are still in place.**

One example of an item that was not adequately addressed was #7, where I requested that FTB change its turn times for correspondence to comply with R&TC Section 21027. Since FTB evaded the topic of current turn-times, I will proceed under the assumption that it is still FTB's standard operating procedure to process correspondence with different turn times based on the manner the correspondence was sent. I

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will address the federal and state accountability processes accordingly.

If any of the standard operating policies and/or procedures have changed regarding any of the issues addressed in my ATBOR requests, please inform me so that I can proceed properly. If FTB abides by its foundational principals of operating with transparency to maintain public trust and confidence and to Conduct our business in accordance with the Statement of Principles of Tax Administration, Taxpayers' Bill of Rights, and our organizational values, then FTB will not hesitate to clarify their current standard operating policies and procedures.

I would like to remind everyone on this list that many of the items that I addressed in my ATBOR Requests are blatant violations of existing federal and state law, such as the aforementioned #7. By failing to halt unlawful practices, each and every one of you are a co-conspirator in the perpetuation of said unlawful activities. Remember that often times, people get more in trouble for the cover-up than they would have for the crime itself.

Each of you are public servants; your job is to do what is best for your constituents. ***It is unconscionable that you are allowing the exploitation of the very same people who pay your salaries.***

Regards,

Mrs. Christine Grab

On Jan 31, 2023, at 11:57 AM, Nanda, Shalini@FTB <Shelly.Nanda@ftb.ca.gov> wrote:

Good morning Ms. Grab,

Thank you for presenting your concerns at the December 2022 Taxpayers' Bill of Rights Hearing.

The Franchise Tax Board's goal is to provide excellent services to California taxpayers and tax professionals.

Appropriate program areas within our department analyzed and answered the issues in the attached letter.

We also published all of the Taxpayers' Bill of Rights Hearing responses on our public website at [Your taxpayer rights | FTB.ca.gov](https://www.ftb.ca.gov/your-taxpayer-rights).

Please contact me if you have additional questions or concerns.

Thank you,  
Shalini Nanda (Shelly)  
Work-916-845-4458  
Advocate Trend & Issue Specialist  
Taxpayers' Rights Advocate Office

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Taxpayers Rights Advocate Office

*My Top 5 Strength Finders Themes: Positivity, Woo, Communication, Includer, Input*

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<Grab FTB TBOR Reply-(Accessible) .pdf>

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