

Christine Grab

August 10, 2023

US Treasury General for Tax Administration
J. Russell George
901 D. Street, SW
Suite 600
Washington, DC 20024-2169

Dear Regulators:

On July 21, 2023, I mailed you a letter notifying you that three of the upper management at the California Franchise Tax Board (FTB), which is California's income tax agency, did not have executed Oaths of Allegiance. Not having an executed Oath is a violation of Government Code sections 1360, 1362-1369 and Section 3 of Article XX of the Constitution of California, which states that every State of California employee must sign STD 689, Oath of Allegiance before beginning the duties of their employment. I believe that working unlawfully without an Oath means that they are considered to be a foreign agents posing as a government agent and are subject to prosecution under Title 18 U.S.C.A. § 912. All three of these people also did not have a bond/insurance policy issued from the Office of Insurance and Risk Managements as is required to be issued on all employees of the State of California per California Government Codes 1450 – 1463.

In that July 21 letter, I alleged that this failure to comply with the laws was likely deliberate, as all three of the people were involved in perpetrating eight criminal schemes to overcharge taxpayers, and were also utilizing unlawful tactics in order to cover up these crimes, such as unlawfully denying the Right to Protest falsely imposed penalties and fees, ordering their staff to hide evidence from the Court, ordering their staff to commit perjury, ordering their staff to retaliate against me for exposing said crimes, etc. I offered proof of all of these allegations via evidence submitted in the San Diego Superior Court Case of *Christine N. Grab vs. The California Franchise Tax Board*, which can be procured from the San Diego Superior Court's website at: <https://roa.sdcourt.ca.gov>. The case year is 2020 and the case number is 00005100. Items #39, #84 and #86 on the court website each contain detailed information, including FTB's own records where I highlighted the accounting fraud, showed how FTB "cooked the books," and documented when the employees committed perjury, improperly redacted documents to hide evidence, and posted my and my husband's social security numbers online in order to retaliate for notifying TIGTA and the FBI of the accounting fraud that was exposed through the court case. The case has now concluded. FTB never denied any of these allegations, and per CCP § 431.20(a), failure to deny constitutes admission: Any material allegation in the complaint that is

not effectively denied is deemed admitted. [see Hennefer v. Butcher (1986) 182 CA3d 492, 504, 227 CR 318, 325].

As I stated in the July 21 letter, I found it strange that two of FTB's top ranking lawyers don't have executed Oaths. I requested copies of Oaths for the remaining seven of FTB's Deputy Counsel. So far, I have received three of the seven Oaths. Of those three, two more Deputy Chief Counsels do not have executed Oaths of Allegiances. The California Department of General Services has confirmed that none of the seven people have insurance policies issued on them.

William Gardner is the Deputy Chief Counsel of Multistate and Business Entity Tax. As I have never dealt with that department, I have no personal knowledge of how it is run, though I do know that Arizona sued FTB over its multi-state business practices:
<https://www.azag.gov/press-release/arizona-attorney-generals-office-files-lawsuit-us-supreme-court-challenging>

Craig Scott is the Deputy Chief Counsel of Specialized and General Tax Administration and Procedure. Prior to filing the case with San Diego Superior Court, I filed a case against the Franchise Tax Board with the Office of Tax Appeals (OTA), which is the administrative court that handles tax matters. At the time that my own case was pending, Craig Scott oversaw the department that litigated the OTA cases. From his title, I believe Mr. Scott is still in that role.

As I documented in the above-referenced SDSC case in Exhibit 53, which is part of item #84, FTB's lawyer in the OTA case was staff attorney Eric Yadao. In the OTA case, Mr. Yadao improperly redacted evidence to hide pertinent information from the judges and omitted pertinent evidence in order to make the facts of the case appear to be different than they actually were. He also made a false statement to the court about the date that I made a payment. Had Mr. Yadao disclosed the correct date, it would have proven the wage garnishment that FTB filed against my husband was fraudulently imposed. Furthermore, I believe that Mr. Yadao fabricated a piece of evidence that he produced against me which was tied to that false statement (that fake document wouldn't have helped his case had he stated the correct date in his Brief). And in the OTA hearing, Mr. Yadao did not swear an oath to tell the truth during the proceedings.

I believe that Mr. Yadao committed all of these violations of the law in order to cover up that his employer is running multiple embezzlement and racketeering schemes (how the schemes work and proof is detailed in item #84 of the SDSC records). I believe Mr. Yadao executed this cover up at the behest of his boss, Craig Scott, and his boss's boss, Jozel Brunett (one of the other people who I have already reported to you for not having an executed oath nor insurance).

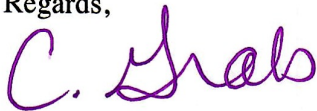
One of the reasons I believe that Mr. Scott and Ms. Brunett ordered Mr. Yadao to cover up FTB's crimes is because they both flew down to Los Angeles from Sacramento to attend my OTA hearing in person. After the hearing ended, I was ordered out of the courtroom so that the judges could have a private meeting. I did not see Ms. Brunett nor Mr. Yadao exit the room, so I believe the judges were having their private meeting with them. I do not know what Mr. Scott looks like, so I cannot say whether or not I saw him leave, but I know he was at the OTA hearing because he did sign into the courtroom that day.

I do not believe that it is a coincidence that four of the five Oaths that I've received on FTB's top-ranking lawyers have not been fully executed. The people who most comprehend the importance of an executed Oath are lawyers. As I documented in the above referenced court documents, FTB has a proven track record of harassing people via exposure of social security numbers, improperly redacting and omitting pertinent documents to hide evidence in court cases, and also setting people up as patsies. Given that these are consistent behaviors patterns amongst FTB staff, I believe that FTB's top lawyers are ordering underlings to execute the cover-ups, retaliation and suborning perjury.

Given that Mr. Scott and Mr. Gardner have never sworn to uphold the laws of the federal and state constitutions, it is not surprising that they would cover up policies, procedures, and communications that violate said laws, as well as order underlings to commit crimes.

I also do not believe that it is a coincidence that none of the top ranking lawyers at FTB have insurance in accordance with California Government Codes 1450 – 1463. Please, put a stop to these criminal schemes by holding the people who order the crimes to be held accountable to federal and state laws to have oaths and insurance.

Regards,



Christine Grab



STATE OF CALIFORNIA
Franchise Tax Board

Legal division staff directory

On this page

- General
- Chief Counsel Office
- Deputy Chief Counsel
- Control Desks
- Business Entity Tax Bureau
- General Tax Bureau
- Litigation Bureau
- Multistate Tax Bureau
- Settlement Bureau
- Specialized and Individual Tax Bureau
- Tax Administration and Procedure Bureau

General

Mail

Franchise Tax Board
Legal Division
PO Box 1720
Rancho Cordova CA 95741-1720

Fax

(916) 845-3648

Chief Counsel Office

Contact

* Jozel Brunett Chief Counsel

Phone number

(916) 845-6167 *

Jozel Brunett
unexecuted oath
NO insurance

JOZEF BRUNETT, Chief Counsel

(916) 845-4119

Prenita Devi, Staff Operations Specialist (916) 845-4119

Deputy Chief Counsel

Contact	Phone number
Craig Scott, Deputy Chief Counsel of Specialized and General Tax Administration and Procedure <i>unexecuted oath, no insurance</i>	(916) 845-6510
Marguerite Mosnier, Attorney V <i>Oath not received, no insurance</i>	(916) 845-6984
Raymond Rouse, Deputy Chief Counsel of Settlement and Litigation <i>executed oath, no insurance</i>	(916) 845-5521
Melody Scullary, Attorney V <i>Oath not received, no insurance</i>	(916) 845-4978
William Gardner, Deputy Chief Counsel of Multistate and Business Entity Tax <i>unexecuted oath, no insurance</i>	(916) 845-3318
Laurie McElhatton, Attorney V <i>Oath not received, no insurance</i>	(916) 845-6916
Shane Hofeling, Deputy Chief Counsel of Technical Resources Bureau <i>unexecuted oath, no insurance</i>	(916) 845-4581
Adam Susz, Attorney V <i>Oath not received, no insurance</i>	(916) 845-5130

Control Desks

Contact	Phone number
Appeals	(916) 845-4792
Docketed Protest	(916) 845-6850
Litigation	(916) 845-6796

OATH OF ALLEGIANCE AND DECLARATION OF PERMISSION TO WORK FOR PERSONS EMPLOYED BY THE STATE OF CALIFORNIA

STD. 689 (REV. 10-97)

Oath may be administered by a person having general authority by law to administer oaths—or may be administered by the appointing power, or by a person for whom written authorization to witness oaths has been executed by the appointing power. The appointing power maintains a file of such authorizations.

**PART 1—OATH OF ALLEGIANCE
TO BE COMPLETED BY UNITED STATES CITIZENS ONLY**

WHO MUST SIGN OATH--As required in Section 3 of Article XX of the Constitution of California, every State employee except legally employed noncitizens, must sign the following oath or affirmation before he or she enters upon the duties of his or her State employment. Noncitizens are required to possess a Declaration of Permission to Work. If an alien employee becomes a naturalized citizen, an oath must then be obtained and filed.

WHEN OATH MUST BE SIGNED--As required in Government Code Section 3102, all public employees and all volunteers in any disaster council or emergency organization accredited by the California Emergency Council must sign an oath or affirmation before entering upon the duties of their employment. For intermittent, temporary or emergency employments, an oath or affirmation may, at the discretion of the employing agency, be effective for all successive periods of employment which commence within one calendar year from the date of the oath.

OATH OF ALLEGIANCE (Type or print name of employee)—Then complete Part 3.

I, William Gardner, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

WHERE OATHS ARE FILED--As required in Government Code Section 3105, all oaths for public employees and all volunteers in any disaster council or emergency organization accredited by the California Emergency Council, shall be filed in the official employee file within 30 days of the date the oath is executed. The oath is considered a public record.

FAILURE TO SIGN--As stated in Government Code Section 3107, no compensation or reimbursement for expenses incurred shall be paid to any public employee or any volunteer in any disaster council or emergency organization accredited by the California Emergency Council unless such public employee has taken and subscribed to the oath or affirmation.

PENALTIES (Government Code)

"3108. Every person who, while taking and subscribing to the oath or affirmation required by this chapter, states as true any material matter which he knows to be false, is guilty of perjury, and is punishable by imprisonment in the state prison not less than one nor more than 14 years."

**PART 2—DECLARATION OF PERMISSION TO WORK
TO BE COMPLETED BY LEGALLY EMPLOYED NONCITIZENS ONLY**

I am a lawful permanent resident alien of the United States. YES NO

If NO, please read the following:

I hereby certify, that I have permission to work in this country and have declared any restrictions placed upon me in this regard by the United States government to the appointing power.

PART 3—SIGNATURE AND CERTIFICATION (No fee may be charged for administering)
TO BE COMPLETED BY UNITED STATES CITIZENS AND LEGALLY EMPLOYED NONCITIZENS

EMPLOYEE'S SIGNATURE <u>William Gardner</u>	
STATE DEPARTMENT OR AGENCY Franchise Tax Board	DIVISION/UNIT 410
Taken and subscribed before me this 22 Day of 2004	
AUTHORIZED OFFICIAL'S SIGNATURE	
AUTHORIZED OFFICIAL'S TITLE	

(SEAL)

**OATH OF ALLEGIANCE AND DECLARATION OF PERMISSION TO WORK
FOR PERSONS EMPLOYED BY THE STATE OF CALIFORNIA**

STD. 689 (REV. 10-97)

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OATH OF ALLEGIANCE (Type or print name of employee)—Then complete Part 3.

I, Craig L. Scott, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

WHERE OATHS ARE FILED--As required in Government Code Section 3105, all oaths for public employees and all volunteers in any disaster council or emergency organization accredited by the California Emergency Council, shall be filed in the official employee file within 30 days of the date the oath is executed. The oath is considered a public record.

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"3108. Every person who, while taking and subscribing to the oath or affirmation required by this chapter, states as true any material matter which he knows to be false, is guilty of perjury, and is punishable by imprisonment in the state prison not less than one nor more than 14 years."

**PART 2—DECLARATION OF PERMISSION TO WORK
TO BE COMPLETED BY LEGALLY EMPLOYED NONCITIZENS ONLY**

I am a lawful permanent resident alien of the United States. YES NO

If NO, please read the following:

I hereby certify, that I have permission to work in this country and have declared any restrictions placed upon me in this regard by the United States government to the appointing power.

PART 3—SIGNATURE AND CERTIFICATION (No fee may be charged for administering)
TO BE COMPLETED BY UNITED STATES CITIZENS AND LEGALLY EMPLOYED NONCITIZENS

EMPLOYER'S SIGNATURE <u>Craig L. Scott</u>	
STATE DEPARTMENT OR AGENCY Franchise Tax Board	DIVISION/UNIT Legal
Taken and subscribed before me this <u>01</u> Day of <u>November</u>	
AUTHORIZED OFFICIAL'S SIGNATURE <u>Misty Hunter</u>	
AUTHORIZED OFFICIAL'S TITLE Personnel Service Specialist	

(SEAL)

August 10, 2023

Christi Grab
Christi@gwsandiego.net

RE: RESPONSE TO PUBLIC RECORDS REQUEST FROM CHRISTI GRAB

Dear Christi:

The Department of General Services (DGS), Office of Risk and Insurance Management (ORIM), is in receipt of your public records request received August 5, 2023.

You requested the following:

I am making a request under the California Public Records Act (PRA), Government Code section 7920.000, et seq. I request a copy of the insurance policy issued by ORIM for the following California Franchise Tax Board employees:

Craig Scott, Deputy Chief Counsel of Specialized and General Tax Administration and Procedure

William Gardner, Deputy Chief Counsel of Multistate and Business Entity Tax

Marguerite Mosnier, Attorney V

Melody Scullary, Attorney V

Laurie McElhatton, Attorney V

Adam Susz, Attorney V

DGS/ORIM has no responsive records to your request.

Our office does not hold and did not procure a bond specifically for the FTB employees listed below. If it is a bond you are seeking, and is in place, the bond may be on file with the Secretary of State or the employing department and they can inquire with them. Our office does not hold and did not procure an insurance policy specifically for the FTB employees listed below. If a policy is specifically in place, the policy may be on file with the employing department and they can inquire with them.

- *Craig Scott*
- *William Gardner*
- *Marguerite Mosnier*
- *Melody Scullary*

- *Laurie McElhatton*
- *Adam Susz*

This concludes our response to your request.
Sincerely,

PRA Officer
Office of Risk & Insurance Management