

**CLAIMANT INFORMATION**

LAST NAME <b>Grab</b>		FIRST NAME <b>Christine</b>		MIDDLE INITIAL <b>N</b>
INMATE OR PATIENT IDENTIFICATION NUMBER (if applicable)		BUSINESS NAME (if applicable)		
TELEPHONE NUMBER [REDACTED]		EMAIL ADDRESS [REDACTED]		
MAILING ADDRESS [REDACTED]		CITY [REDACTED]	STATE <b>CA</b>	ZIP [REDACTED]
IS THE CLAIMANT UNDER 18 YEARS OF AGE? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		INSURED NAME (Insurance Company Subrogation)		
IS THIS AN AMENDMENT TO A PREVIOUSLY EXISTING CLAIM? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		EXISTING CLAIM NUMBER (if applicable)	EXISTING CLAIMANT NAME (if applicable)	

**ATTORNEY OR REPRESENTATIVE INFORMATION**

LAST NAME		FIRST NAME		MIDDLE INITIAL
TELEPHONE NUMBER		EMAIL ADDRESS		
MAILING ADDRESS		CITY	STATE	ZIP

**CLAIM INFORMATION**

STATE AGENCIES OR EMPLOYEES AGAINST WHOM THE CLAIM IS FILED <b>Franchise Tax Board and State Controllers Office</b>	DATE OF INCIDENT <b>09-12-2023</b>
LATE CLAIM EXPLANATION (Required, if incident was more than six months ago)	

DOLLAR AMOUNT OF CLAIM <b>\$100,000</b>	CIVIL CASE TYPE (Required, if amount is more than \$10,000) <input type="checkbox"/> Limited (\$25,000 or less) <input checked="" type="checkbox"/> Non-Limited (over \$25,000)
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DOLLAR AMOUNT EXPLANATION  
**See attached**

INCIDENT LOCATION  
**Sacramento, CA**

SPECIFIC DAMAGE OR INJURY DESCRIPTION  
**See attached**

CIRCUMSTANCES THAT LED TO DAMAGE OR INJURY  
**See attached**

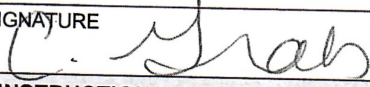
EXPLAIN WHY YOU BELIEVE THE STATE IS RESPONSIBLE FOR THE DAMAGE OR INJURY  
**All ten Accused were working in their official capacities as government employees.**

**AUTOMOBILE CLAIM INFORMATION**

DOES THE CLAIM INVOLVE A STATE VEHICLE? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	VEHICLE LICENSE NUMBER (if known)	STATE DRIVER NAME (if known)
HAS A CLAIM BEEN FILED WITH YOUR INSURANCE CARRIER? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	INSURANCE CARRIER NAME	INSURANCE CLAIM NUMBER
HAVE YOU RECEIVED AN INSURANCE PAYMENT FOR THIS DAMAGE OR INJURY? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	AMOUNT RECEIVED (if any)	AMOUNT OF DEDUCTIBLE (if any)

**NOTICE AND SIGNATURE**

I declare under penalty of perjury under the laws of the State of California that all the information I have provided is true and correct to the best of my information and belief. I further understand that if I have provided information that is false, intentionally incomplete, or misleading I may be charged with a felony punishable by up to four years in state prison and/or a fine of up to \$10,000 (Penal Code section 72).

SIGNATURE 	PRINTED NAME Christine Grabs	DATE 9-23-2023
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**INSTRUCTIONS**

- Include a check or money order for \$25, payable to the State of California.
  - \$25 filing fee is not required for amendments to existing claims.
- Confirm all sections relating to this claim are complete and the form is signed.
- Attach copies of any documentation that supports your claim. Do not submit originals.

Mail the claim form and all attachments to:  
Office of Risk and Insurance Management  
Government Claims Program  
P.O. Box 989052, MS414  
West Sacramento, CA 95798-9052

Claim forms can also be delivered to:  
Office of Risk and Insurance Management  
Government Claims Program  
707 3rd Street, 1st Floor  
West Sacramento, CA 95605  
1-800-955-0045

**Department of General Services Privacy Notice on Information Collection**

This notice is provided pursuant to the Information Practices Act of 1977, California Civil Code Sections 1798.17 & 1798.24 and the Federal Privacy Act (Public Law 93-579).

The Department of General Services (DGS), Office of Risk and Insurance Management (ORIM), is requesting the information specified on this form pursuant to Government Code Section 905.2(c).

The principal purpose for requesting this data is to process claims against the state. The information provided will/may be disclosed to a person, or to another agency where the transfer is necessary for the transferee-agency to perform its constitutional or statutory duties, and the use is compatible with a purpose for which the information was collected and the use or transfer is accounted for in accordance with California Civil Code Section 1798.25.

Individuals should not provide personal information that is not requested.

The submission of all information requested is mandatory unless otherwise noted. If you fail to provide the information requested to DGS, or if the information provided is deemed incomplete or unreadable, this may result in a delay in processing.

**Department Privacy Policy**

The information collected by DGS is subject to the limitations in the Information Practices Act of 1977 and state policy (see State Administrative Manual 5310-5310.7). For more information on how we care for your personal information, please read the [DGS Privacy Policy](#).

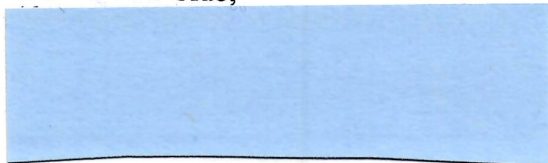
**Access to Your Information**

ORIM is responsible for maintaining collected records and retaining them for 5 years. You have a right to access records containing personal information maintained by the state entity. To request access, contact:

**DGSORIM**  
Public Records Officer  
707 3<sup>rd</sup> St., West Sacramento, CA 95605  
(916) 376-5300

**Department of General Services  
Office of Risk and Insurance Management  
Government Claims Program**

**Claimant:**  
Christine N. Grab,



**Accused 1:**  
Brunett, Jozel  
Chief, Legal Officer  
Franchise Tax Board  
9646 Butterfield Way, Sacramento,  
California 95827

**Accused 2:**  
Emran, Hasib  
Deputy State Controller for Taxation  
300 Capitol Mall, Suite 1850  
Sacramento, California 95814

**Accused 3:**  
Jennifer Fowler  
Chief; Accounts Receivable Management  
Division  
Franchise Tax Board  
9646 Butterfield Way, Sacramento,  
California 95827

**Accused 4:**  
Gardener, William  
Deputy Chief Counsel of Multistate and  
Business Tax Entities  
Franchise Tax Board  
9646 Butterfield Way, Sacramento,  
California 95827

**Accused 5:**  
Haase, Dennis  
Attorney V, Litigation Bureau  
Franchise Tax Board  
9646 Butterfield Way, Sacramento,  
California 95827

**Accused 6:**  
William Hilson, Jr  
Retired; Former Deputy Chief Counsel of  
Settlement and Litigation  
Franchise Tax Board  
9646 Butterfield Way, Sacramento,  
California 95827

**Accused 7:**  
Hofeling, Shane  
Deputy Chief Counsel of Technical  
Resources Bureau  
Franchise Tax Board  
9646 Butterfield Way, Sacramento,  
California 95827

**Accused 8:**  
Maples, Susan  
Director, Economic and Statistical Research  
Bureau  
Franchise Tax Board  
9646 Butterfield Way, Sacramento,  
California 95827

**Accused 9:**

McElhatton, Laurie  
Deputy Chief Counsel Attorney V  
Franchise Tax Board  
9646 Butterfield Way, Sacramento,  
California 95827

**Accused 10:**

Scott, Craig  
Deputy Chief Counsel of Specialized and  
General Tax Administration and Procedure  
Franchise Tax Board  
9646 Butterfield Way, Sacramento,  
California 95827

### Overview of Claim

Except for Hasib Emran, all of the Accused are/were employees of The California Franchise Tax Board (FTB). Hasib Emran is an employee of the California State Controller's Office (SCO) whose job is to oversee the California Franchise Tax Board. All ten of these people do not have properly executed Oaths of Allegiance as (STD 689) as is required per Government Code sections 1360, 1362-1369 and Section 3 of Article XX of the Constitution of California. Without a fully executed Oath, these people have been working for The State of California unlawfully and are considered *foreign agents posing as government officials*. Under Title 18 U.S.C.A. § 912, this is a felony punishable with up to three years in federal prison.

Per the California Department of General Services (DGS), six of the Accused also do not have an insurance policy, which is required to be issued under California Government Codes 1450 – 1463. I believe the lack of an insurance policies confirms that the unexecuted Oaths were not merely “administrative errors” and instead intentional fraud to *unlawfully pose as government agents*. I have made CPRA records request for copies of the insurance policies on the remaining Accused that are currently employed by the State of California, but have not yet received a response from DGS. I will forward the response to ORIM when I receive it.

*Prima fascia* evidence indicates that all ten of the Accused knowingly chose not to promise to uphold the laws of the state and federal constitutions. All of the Accused are/were upper management, and as was documented in the court case *Christine N. Grab vs. The California Franchise Tax Board*, many of them were overseeing the execution and/or cover-up of *bond fide* criminal schemes to overcharge taxpayers. It appears that evading Government Code sections 1360, 1362-1369 and Section 3 of Article XX of the Constitution of California via improperly executed oaths is another facet of these criminal schemes.

While I have mentioned in three previous ORIM Claims that Jozel Brunett, Jennifer Fowler, Shane Hofeling and Hasib Emran didn't have fully executed oaths, that was for informational purposes only. All three of those Claims were made on the grounds that FTB's Board of Directors and Executives violated numerous laws by failing to disclose pertinent information about specific aspects of FTB policies and procedures. This is the first Claim I have made regarding lack of proper oaths for FTB/SCO staff.

#### Details of Claim:

##### **Background Information:**

On 08-04-2014, claimant filed an Abatement Request (which means a request for refund of penalties, fees and interest) with the California Franchise Tax Board (FTB) for tax year 2011. FTB denied claimant's Abatement Request, not just for 2011, but also for 2013 and 2014, even though no Abatement Request was filed for either of those years. I filed an appeal with the Board of Equalization (BOE) on 08-21-2017, which at the time was the administrative court that handled FTB Appeals. While my case was pending, the administration of FTB Appeals was moved from the BOE to the newly created Office of Tax Appeals (OTA). In November 2019, the OTA upheld FTB on the matter. On 01-29-2020, claimant filed a new appeal with San Diego Superior Court (SDSC) in accordance with A.B. 102 section 13, A.B. 131 section 14 and Cal Government Code section 15677.

While I was auditing the records submitted by FTB during discovery in the OTA/SDSC court cases, I found many instances of accounting fraud. Since this Claim is not about accounting fraud, I am not going to go into any details. However, if you are interested in details, you can

download information from the SDSC website at: <https://roa.sdscourt.ca.gov>. The case year is 2020 and the case number is 00005100. The most concise summary of the accounting fraud can be found in item #86, *Plaintiff's Statements of Undisputed Facts (SUF)*.

On 11-18-2021, I filed a Federal Criminal Complaint (FCC) against FTB employees Carey Burton-Beilby and Alexis Bear for *committing accounting fraud* in order to overcharge me interest. I also included Deputy Attorney General Anna Barsegyan, who was FTB's legal counsel for the *Grab vs FTB* SDSC case, for *retaliation and harassment* against me for notifying authorities of the accounting fraud. In the FCC, I also charged all three with *Treason of Oath*. In order to make this charge, I had gotten copies of each of their Oaths of Allegiances from their respective agencies Disclosure Departments.

On 03-07-2022, I filed a FCC against FTB employees Keith Swank and Chelsea Hubbard for *perjury, evading disclosure of pertinent information* about FTB policy and procedure, *improperly redacting documents* to hide evidence, and *omitting pertinent documents* to hide evidence in the SDSC court case. Anna Barsegyan was also included for *conspiring to commit suborning perjury, conspiring to cover up criminal activities, obstruction of justice, abuse of the court system, fraud, and harassment*. I again ordered copies of their Oaths of Allegiances in order to add the charge of *Treason of Oath*.

Since the FCCs are only background information to understand the events of the Claim, I am not going to go into details about the FCCs. If you would like to copies of them, they can both be downloaded from the SDSC court website referenced above. Both are attached to Item #84.

### **Specific Damage/Injury and Circumstances Which Led to Damage/Injury**

Last year, I began drafting a third FCC. I work on it sporadically. When I do work on it, I inevitably identify more people who need to be added to the FCC. I then order a copy of their oaths. After I had received a substantial number of oaths from FTB, I noticed a pattern: with the exception of one person, every regular employee had a fully executed oath. However, a high percentage of upper management only had partially executed oaths, rendering those oaths invalid. Out of curiosity, I ordered several more oaths from some people in upper management and some regular employees to verify that this was a real pattern and not coincidence. Now that I have collected nearly sixty oaths, the pattern that only management lacks executed oaths is undeniable. I have not included properly executed oaths since they are superfluous, but I will be happy to provide the entire collection of oaths upon request.

Currently, 55% of FTB's executive legal staff does not have proper oaths, and before Bill Hilson retired, it was 66%. Lawyers understand better than anyone the importance of this oath; in theory, the legal department should be the most fastidious about fully executed oaths.

I do not believe that upper management's lack of oaths are merely "mistakes" or "oversights." As was documented in my court case, I have caught the majority of the Accused actively involved in executing and/or covering up unlawful business practices. At this point, it appears that once someone at FTB gets promoted into a position in which they knowingly order their subordinates to violate state and federal laws as a part of their job duties, that person destroys their original oath and replaces it with an improperly executed oath in order to evade Government Code sections 1360, 1362-1369 and Section 3 of Article XX of the Constitution of California.



Since this Claim only addresses the fact that these people are working unlawfully without properly executed oaths, I am not going to go into detail about the charges that I am filing against them in the FCC that I am currently drafting. However, so that ORIM understands better why I believe the lack of Oaths is an intentional scheme to help facilitate committing crimes against the very people who pay their salaries, below is a very brief overview.

**Brunett, Jozel** is Chief, Legal Counsel for FTB. She is the manager over the majority of the people Accused in this Claim. As I documented in the ORIM Claims filed on 07-06-2023, 07-19-2023, and 07-28-2023, Ms Brunett has been a key player in violating taxpayer rights and covering up these criminal schemes under the color of law in violation of Title 18, U.S.C., Section 242, which is punishable with fines and/or imprisonment. Her strategies include, but are not limited to: 1. Deception, such as cherry-picking certain words within statutes out of context to try to make these accounting practices falsely appear to be lawful. 2. Fraud, such as claiming that statutes contain extra words that are not really there which change the meaning, and/or interpreting the statutes in ways that do not correlate with what the words actually say. Per the California Department of General Services, Ms. Brunett does not have an insurance policy, which is required to be issued under California Government Codes 1450 – 1463. Ms. Brunett is a lawyer (exhibit 1).

**Emran, Hasib:** This year, Mr. Emran became the Deputy State Controller for Taxation. He handles FTB matters on behalf of the Chairman of FTB's Board of Directors, Malia Cohen. On 09-01-2023, I sent ORIM Supplemental Information for Claims Submitted on 07-06-2023, 07-19-2023, and 07-28-2023, in which I documented that Mr. Emran's improperly executed Oath of

Allegiance was created this year, shortly after he was tasked with oversight over FTB. Per the SCO's disclosure department, there is no record of the original Oath of Allegiance that Mr. Emran signed in 2019 when he began working for the State of California. I have not gotten a response to the CPRA request made to DGS for Mr. Emran's insurance policy. I will forward that response when I receive it. Mr. Emran is a lawyer (exhibit 2).

**Fowler, Jennifer** is Chief of the Collections Department. As was detailed in the ORIM claims filed on 07-06-2023, 07-19-2023, and 07-28-2023, FTB's Collections Department has been documented running multiple schemes to overcharge taxpayers. On separate occasions, two of her employees, Carrey Burton-Beilby and Alexis Bear, ordered me to send more money than the bill stated was due and then falsified FTB's records to make it appear that was always the amount due. Note that Mr. Bear and Ms. Burton-Beilby both have properly executed oaths. Per DGS, Ms. Fowler does not have an insurance policy, which is required to be issued under California Government Codes 1450 – 1463 (exhibit 3).

**Gardener, William** is the Deputy Chief Counsel of Multistate and Business Entity Tax. Mr. Gardener reports directly to Ms. Brunett. This was one of the oaths I checked simply to see if there really was a pattern of upper management not having properly executed oaths. 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>. Per DGS, Mr. Gardener does not have an insurance policy, which is required to be issued under California Government Codes 1450 – 1463. Mr. Gardener is a lawyer (exhibit 4).

**Goff, Angelia** is the one regular employee who did not have a fully executed oath. Ms. Goff committed fraud and violated my rights under color of law (in violation of Title 18, U.S.C., Section 242) by telling me that FTB was required by law to not apply estimated tax payments to my account. However, I believe that Ms. Goff was not aware that she was committing fraud; I believe she simply parroted back what upper management had told her. Ms. Goff is not listed as an Accused in this Claim because public record indicates that she no longer works for the State of California, and that she didn't work for the State long enough to Accrue a pension (although, since she did change her last name from Mitchell to Goff at some point, she may have a pension. Also, it is possible that she changed her last name again [ie marriage/divorce] and does still work for the State) (exhibit 5).

**Haase, Dennis** is currently titled Attorney V in the Litigation Bureau and was Grace LeBleu's manager at the time that Ms. LeBleu failed to redact the social security numbers on documents that were intended to be posted online via the court system, improperly redacted documents to hide evidence of accounting fraud, omitted pertinent documents that proved that our estimated tax payments had been embezzled, made false statements to the court that all documents had been propounded and properly redacted (possible intentional perjury), and violated my rights by refusing to provide properly redacted copies of my personal records when I requested them. Based on her helpfulness to me in the OTA case, I do not believe that Grace LeBleu would have done any of these things without explicit instruction from her boss, Mr. Haase, and her boss's boss, Jozel Brunett. Note: Grace LeBleu has a properly executed oath. Interestingly, Mr. Haase has two oaths and neither are properly executed. Even more interesting is that he received \$19,000 in "other" pay in 2021, the same year that the social security numbers were exposed. I

have not gotten a response to the CPRA request made to DGS for Mr. Haase's insurance policy. I will forward that response when I receive it. Mr. Haase is a lawyer (exhibit 6).

**Hilson, William** was the head of FTB's Settlement and Litigation Division, and he retired last year. He reported directly to Jozel Brunett. He oversaw my SDSC court case and likely worked directly with FTB's counsel, Deputy Attorney General Anna Barsegyan. As I documented in the FCC filed against Keith Swank, Chelsea Hubbard, and Anna Barsegyan, FTB staff and Anna Barsegyan repeatedly violated the laws in their efforts to cover up the accounting fraud. I do not believe that any of these improprieties would have occurred without the explicit approval of Mr. Hilson and of Mr. Hilson's boss, Jozel Brunett. Note that Keith Swank, Chelsea Hubbard, and Anna Barsegyan all have properly executed oaths. Interestingly, even though Mr. Hilson worked only nine months of the year, in 2022, his wages increased by \$136,000 more than he'd ever made in any year prior. I believe this giant increase in pay merits an investigation into the crime of pension spiking. Mr. Hilson is a lawyer (exhibit 7).

**Hofeling, Shane** is the Deputy Chief Counsel of Technical Resources Bureau. Mr. Hofeling reports directly to Ms. Brunett. As I documented in the ORIM Claims filed on 07-06-2023, 07-19-2023, and 07-28-2023, Mr Hofeling has been a key player in covering up FTB's policies and procedures that appear to be unlawful. Per the DGS, Mr. Hofeling does not have an insurance policy, which is required to be issued under California Government Codes 1450 – 1463. Mr. Hofeling is a lawyer (exhibit 8).

**Maples, Susan** is currently the Director, Economic and Statistical Research Bureau, but while my OTA case was pending, she was the Taxpayer Rights Advocate. As part of duties, she was

the manager over the Taxpayer Appeals Assistance Program (TAAP). In this program, FTB provides a free student attorney to represent taxpayers in OTA cases. At that time, TAAP was run by FTB employee Craig Shaltes, who helped the students draft briefs for their clients. When I demanded that FTB's accounting fraud be addressed as a part of my arguments, Mr. Shaltes fired me as a client and denied me a legal defense for my OTA case. I believe that it is likely that his boss, Susan Maples, ordered Mr. Shaltes to fire me for trying to expose FTB's accounting fraud schemes. Note: Craig Shaltes had a properly executed oath. I have not gotten a response to the CPRA request made to DGS for a copy of Mr. Maples insurance policy. I will forward that response when I receive it (exhibit 9).

**McElhatton, Laurie** is the Deputy Chief Counsel Attorney V. Ms. McElhatton reports directly to Ms. Brunett, and this was one of the oaths I checked simply to see if there really was a pattern of upper-management not having properly executed oaths. Since her job description is vague, I have no idea what her job duties entail. Per the DGS, Ms. McElhatton does not have an insurance policy, which is required to be issued under California Government Codes 1450 – 1463. Ms. McElhatton is a lawyer (exhibit 10).

**Scott, Craig** is Deputy Chief Counsel of Specialized and General Tax Administration and Procedure. He reports directly to Ms. Brunett. During my OTA case, Mr. Scott was the manager over Eric Yadao, who was the attorney representing FTB in the OTA case. As I documented in the Accusation that I filed against Mr. Yadao in the California Supreme Court, throughout the entirety of that case, Mr. Yadao broke many state and federal laws in order to cover up FTB's accounting fraud and FTB's unlawful harassment of me for monies that FTB knew – *by its own records* – was never owed. I do not believe that Mr. Yadao would have committed these crimes

without the explicit approval of his boss, Craig Scott, and Mr. Scott's boss, Jozel Brunett. Note: Eric Yadao has a fully executed oath. Evidence of the allegations against Mr. Yadao can be found in above referenced SDSC court records in Item #84. Per the DGS, Mr. Scott does not have an insurance policy, which is required to be issued under California Government Codes 1450 – 1463. Mr. Scott is a lawyer (exhibit 11).

### **Dollar Amount of Claim and Explanation**

I seek restitution of \$10,000 from each of the ten Accused for working unlawfully without a valid oath in violation of California Gov Code section 1360, 1362-1369 and Section 3 of Article XX of the Constitution of California. In all, I demand \$100,000.

I believe that The California Franchise Tax Board should also be subject to prosecution for employing multiple *foreign agents* to execute these schemes. One failure to procure an executed oath/ORIM policy could be a mistake. When it happens repeatedly with people who appear to be consistently violating the terms of said Oath and insurance policy, it is likely intentional evasion of the laws.

### **Non-Monetary Renumeration**

I demand that each of the nine people who are still employed by the State of California be immediately terminated for working unlawfully without properly executed oaths. Since it appears that this lack of oath was deliberate, I further demand that all ten Accused be immediately prosecuted for the felony crime of *falsely posing as government officials* in accordance with Title 18 U.S.C. § 912. Furthermore, all ten of their pensions should be revoked

because, by working unlawfully, all of their pensions were fraudulently accrued. I also demand that an investigation be opened into William Hilson for pension spiking.

Finally, all of the people Accused are (or were) high ranking executives with significant decision-making authority, including interpreting legal statutes and deciding how to properly execute policy and procedure in accordance with legal statutes. I believe that, since all ten of these people were working unlawfully, all legal decisions and interpretations of statutes made by them must be voided because they did not have legal standing to make said decisions. They were all fraudulently representing themselves as government agents when that was not the case:

*"Fraud vitiates every transaction and all contracts. Fraud destroys the validity of everything into which it enters, and vitiates the most solemn contracts, documents, and even judgments."* 37 Am Jur 2d at section 8.

### **Verification**

I declare under penalty of perjury under the State of California that all of the information that I have provided is true and correct to the best of my information and belief. I further understand that if I have provided information that is false, intentionally incomplete, or misleading, I may be charged with a felony punishable by up to four years in state prison and/or a fine of up to \$10,000 (Penal Code Section 72).

C. Grab

9-23-2023

Christine N. Grab