

Supplemental Information for Claims Already Submitted

Department of General Services
Office of Risk and Insurance Management
Government Claims Program
P.O. Box 989052 MS-414
West Sacramento, CA 95798-9052

September 1, 2023

Claimant:
Christine N. Grab,

Dear ORIM:

On July 8, 2023, ORIM received a Claim from me in which I alleged that fourteen people in four government agencies were conspiring to hide The California Franchise Tax Board's (FTB) policies and procedures regarding how payments were applied for the purpose of calculating interest. In that Claim, I documented that, for the purposes of calculating interest only, some payments and/or portions of payments made by the taxpayer were never credited to the taxpayer's account. The interest was calculated based on less money received than was actually remitted. The check for this Claim cleared my bank on August 4, 2023, so I know ORIM is processing that claim.

On July 22, 2023, ORIM received a Claim from me in which I alleged that fifteen people in four government agencies were conspiring to hide The California Franchise Tax Board's (FTB) policies and procedures regarding payment processing. The specific issue was that, for general accounting purposes, FTB records indicate that FTB withholds payments that are

supposed to be “immediately applied” from the taxpayer’s account for months and sometimes years before applying the funds to the designated account. Unlike the scenario for calculating interest, the payments that “vanish” are eventually credited to the taxpayer’s account, but not until after extra funds have been remitted by the taxpayer to cover the “shortfall,” and penalties, fees and interest are imposed for “paying late.” The check for this Claim cleared my bank on August 4, 2023, so I know ORIM is processing that claim, as well.

On July 28, 2023, I submitted a third claim on a separate, but related matter to the payment withholding scheme that was documented in the second Claim: Disclosure of FTB’s policies and procedures regarding the issuance of Notice of Proposed Assessment (NPA) forms and processing of Protests to said NPA forms. The check for this Claim has not cleared my bank yet, so I have enclosed proof that ORIM received the claim on July 31, 2023 (exhibit 1).

In the second and third Claims, I documented that three of the people named in all three of the Claims were working unlawfully without fully executed Oaths of Allegiance (form STD 689) as is required per Government Code sections 1360, 1362-1369 and Section 3 of Article XX of the Constitution of California: Jozel Brunett, Shane Hofeling and Jennifer Fowler.

The purpose of today’s supplemental letter and documentation is to inform you that another person named in all three Claims is currently working unlawfully without an executed oath: Hasib Emran, who is Deputy State Controller for Taxation. Mr. Emran has been tasked with handling FTB matters on behalf of the Chairman of FTB’s Board of Directors, Malia Cohen (evidence submitted in prior three Claims).

Here is some quick background information: The Chairman of FTB’s Board of Directors is always the person who is elected as State Controller. The SCO has been aware of the criminal allegations since 2016, when Betty Yee was the elected State Controller. Malia Cohen joined

FTB's Board of Directors in 2019 while she was on the Board of Equalization (BOE). Mr. Emran also joined the BOE in 2019. Malia Cohen was elected as State Controller in the November 2022 election and took over as Chairman of FTB's Board in January of this year. Mr. Emran also moved from the BOE to the SCO in January, as well. It has been seven years since Betty Yee was first notified of these criminal schemes, and four years since Malia Cohen was notified of these schemes, yet it appears these schemes are still FTB's standard operating procedure. It appears that Betty Yee and Malia Cohen have failed to utilize their powers of oversight to stop these unlawful criminal schemes.

As already stated above, Hasib Emran does not have an executed Oath of Allegiance (exhibit 2). While Mr. Emran has only held this FTB oversight position since the year started, so far it appears that he has done nothing to rein in FTB.

I do not believe Mr. Emran's unexecuted oath is a mistake or oversight. Mr. Emran is a lawyer (exhibit 3). Lawyers understand better than anyone the implications of taking the oath. Malia Cohen is the one who improperly witnessed the document (she omitted the year). Ms. Cohen has been on FTB's Board for several years now and knew exactly the crimes that Mr. Emran would be "turning a blind eye to" as a part of his new job duties. Since Mr. Emran has been part of the BOE staff since 2019 (exhibit 4), it is likely he was aware of what he was getting into.

Remember, Mr. Emran's Oath of Allegiance had to have been signed this year because it says the agency administering the oath was the State Controller.

I have collected a lot of oaths from State of California employees. It seems that when a person transfers from one state level agency to another, their Oath of Allegiance follows them. When I asked for the original Oath of Allegiance that Mr. Emran signed back in 2019 when he

first began working for the State of California, the SCO stated there was no record of Mr. Emran signing an Oath of Allegiance prior to this year (exhibit 5). It appears that Mr. Emran destroyed his previous oath and signed a new, unexecuted oath upon taking over the role of oversight of FTB.

Quite frankly, I believe that this is what FTB's upper management does, as well. I have collected a lot of oaths from FTB staff. Almost all of the regular staff have properly executed oaths, yet a high percentage of upper management staff don't have properly executed oaths (55% of FTB's current executive legal team does not have executed oaths, and a recent retiree from the executive legal team also did not have an executed oath). I believe that when individuals get promoted into a role that they know violates the oath, they will destroy their old oath and replace it with an unexecuted oath. I will be happy to provide you with my full collection of oaths upon request.

In the second and third Claims, I had demanded that Jozel Brunett, Shane Hofeling and Jennifer Fowler all be immediately arrested for the felony crime of illegally *posing as government officials* in accordance with Title 18 U.S.C. § 912 since *prima facie* evidence indicated that all three knowingly committed this felony. **Given the new information about Hasib Emran destroying his previous oath in order to work unlawfully without an executed oath, I demand his immediately arrest, as well. Likewise, Malia Cohen should also be immediately arrested for conspiring with Mr. Emran to violate Government Code sections 1360, 1362-1369 and Section 3 of Article XX of the Constitution of California.**

Thank you for your attention to this matter. If you need any further information or have any questions, my contact information is above.

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 9-1-2023

Christine N. Grab