

My name is Christine Grab and I am a people of California.

1. A large percentage of FTB executive staff have been working without properly executed Oaths of Allegiance or bonds, which are both required by law. Each of these people had no legal standing and thus all of their legal decisions must be voided. Please describe the action steps being taken by FTB to void these unlawful legal decisions and rectify the gaps created by these voids.

2. 66% of FTB's recent executive legal staff did not swear to uphold the laws of the state and federal constitutions as required by law prior to accepting employment with the State of California. My wish is that interpretations of statutes be reviewed by people with properly executed oaths in order to ensure that FTB is following the laws as written -- with no words omitted from and no extra words inserted into -- the statutes. I would encourage everyone listening to contact FTB with suggestions of statutes to review.

3. On FTB's website, it states: "The Taxpayer Rights Advocate will not accept your case if it questions the constitutionality of the tax system or tax laws."

This is unconscionable. It is the job of the Advocate to ensure that FTB protects taxpayers' federal and state rights. My wish is that this guideline be removed so that the Advocate can fulfill her job duties.

4. FTB has failed to provide statutes which justify FTB's evasion of the due process laws regarding imposition of wage

garnishments, levies and liens. Thus, FTB has tacitly admitted that this practice is unlawful. My wish is that FTB immediately cease and desist imposition of collection tools without authorization from a superior court judge.

5. Last year, FTB provided a list of payments that are supposed to be immediately applied to the taxpayer's account, followed by a vague phrase stating that when those payments are actually applied varies. My wish is that FTB clarify *exactly when* these payments that are supposed to be "immediately applied" are actually applied to the taxpayer's account.

6. In *Grab v FTB*, it was disclosed that some estimated tax payments are put into a status called "no payment" instead of being applied to the taxpayer's account. If a taxpayer makes a payment by the prescribed due date and FTB puts that payment into the "no payment" status, are there any circumstances in which that payment would not be considered timely? If so, please provide the statute utilized to justify this.

7. In *Grab v FTB*, it was disclosed that for the purpose of calculating interest, FTB only recognizes some of the payments that had been made and only portions of other payments that had been made. Thus, the taxpayer pays more interest than they should because it falsely appears that the taxpayer had a higher outstanding balance than they actually did. Please provide the guidelines utilized for *determining which payments and portions of payments are included in the totals* collected for the purpose of calculating interest.

8. FTB stated that all payments are turned over to the State Controller upon receipt. Are “no payments” also turned over to the State Controller’s Office upon receipt, or are “no payments” kept within FTB’s possession until the funds are recognized as a payment?

9. Is it still FTB’s procedure to not apply credit elect payments to married couples accounts until that year’s tax return is filed? If so, please identify the specific California tax code which justifies this practice.

10. What data does FTB procure from the tax returns of low-income filers, how does FTB utilize this data, and who does FTB release this data to?

11. Deputy Chief Counsel Bill Hilson retired last year. Even though he only worked part of the year, his 2022 pay was \$136,000 more than he’d ever earned before. Please explain the large pay increase.

12. I would like to remind FTB that we taxpayers are your *employers*. We are not your customers or your clients. My wish is that FTB refer to taxpayers as “constituents.”