

From: Christi Grab [REDACTED]
Subject: Re: Suggestion #5
Date: November 30, 2017 at 10:44 AM
To: Maples, Susan@FTB [REDACTED]

I thought you were supposed to be off today? I wasn't expecting to hear back from you until next week.

Thank you for adding all the suggestions. I wish I could attend the meeting in person, but I've made other commitments for that day that I can't get out of.

That is really weird that the search engine isn't working for 19133 for me but it is for you. Hmmm.... I wonder if the browser has anything to do with it? I use Duck Duck Go.

Thank you again for all your help!

Christi

On Nov 30, 2017, at 7:03 AM, Maples, Susan@FTB [REDACTED] wrote:

Good Morning,

I have added all five suggestions to the list of items to be addressed by the Board. Also, I need to confirm whether or not you'll attend. If not, I want to provide you the link when it becomes available so you can watch the meeting live if you wish.

I tried putting in 19133 into the search engine on ftb.ca.gov and didn't have any issues but I'll pass along

Susan Maples

Sent from VMware Boxer

On November 30, 2017 at 3:55:43 AM PST, Christi Grab [REDACTED] wrote:
Hi Ms. Maples:

You've given me confirmation that suggestions #1 (stop the suspense policy), #2 (correct phone numbers on notices) and #4 (align CA policy with Federal policy) would be added to the list of items to be reviewed by the board. What about #3 (have FTB staff tell complaining people about this annual meeting) and #5 (below)?

On a random side note, I just wanted to remind you that R&TC 19133 is not listed on the FTB website, and that when you type in that number, it takes you to 19131 instead. You may want to have the website people correct that glitch.

Thank you again for your attention to this matter.

Regards,

Christi Grab

Begin forwarded message:

From: Christi Grab [REDACTED]
Subject: Suggestion #5
Date: November 28, 2017 at 9:12:29 AM PST
To: susan.maples@ftb.ca.gov, FTBAdvocate@ftb.ca.gov, Dawn.Casey@ftb.ca.gov

Dear Ms. Maples and Ms. Casey:

I am sorry to inundate you with suggestions. Its just that there are so many things that need changing! As you can imagine, now that I finally have an opportunity to be heard by someone with the power to make changes, I am anxious to put in all my suggestions!

Once again, if I only get to put one item on the docket, I want it to be the issue of ending the policy of putting money in suspense instead of applying it to the estimated taxes as per Line Item 95 of the 540. But if I can add unlimited items, I have a fifth item to add:

My understanding is that the FTB will not grant an extension or award a refund of fees for married couples filing late when only one spouse has a qualifying illness; in the FTB's perspective, there is no excuse for the other spouse to not file. I think this policy is cruel and should be reevaluated. I also think that the FTB should offer extensions and refunds to all caregivers, whether it be a sick spouse, sick parents and/or sick children.

I hope none of you ever have to experience the living hell of caring for a sick person. It sucks the life out of the caregiver, physically, mentally, and emotionally. There is no time or energy for anything else.

My poor husband worked 60 - 100 hours per week at his job, and traveled almost every single week, leaving me alone to care for our tiny baby, his mom who was mostly blind with congenital heart failure, and his dad on hospice. My father-in-law was a 200 lb four month old infant: he couldn't talk, couldn't eat solid food (I had to make him baby food), couldn't walk, was in diapers (and omg adult diapers are revolting!), and needed help to sit up.

I was sick, too. What I needed most to heal was sleep, and between my three charges, I didn't get much sleep when my husband was away on business trips. When my husband came home from work, my husband would take over caregiver duties so that I could sleep, and thus heal.

My husband was living in perpetual fear. His wife was literally dying. Giving me time to heal so that I stayed alive was his number one priority. What would he do alone with an infant? He also lived in fear of losing his job. How would he keep the roof over our heads? How would he pay our mountain of medical bills?

There was literally no time or energy to work on our ridiculously complicated taxes (as an FYI, I am now a huge advocate of a simplified tax code. If we could have filed an EZ, we would never have been in this mess in the first place). My husband doesn't understand taxes, so he would have to learn something complicated and difficult from scratch.

Instead of compassion, we were treated like lazy criminals. It was dehumanizing to be belittled and demeaned like that. From Mr. Calhoun's denial letter to our Abatement Request (dated July 2017):

"In order to show reasonable cause, the taxpayer must present credible and competent proof that the circumstances or other personal difficulty completely prevented the taxpayer from filing a timely return and/or complying with the Demand for Tax Return or Request for Information."

"However, if the difficulties simply cause the taxpayer to sacrifice the timelines of one aspect of the taxpayer's affairs to pursue other aspects, the taxpayer must bear the consequence of that choice."

"During my review, I found that although you had these difficulties, you were still able to work outside the home and handle your other matters. Therefore, I must deny your request for us to abate the penalties, fees, and interest we issued on your 2008, 2011, 2013, and 2014 tax years."

The way this letter is worded, it sounds like the FTB is saying that my husband made poor choices by choosing to hold down a job and care for his sick wife and parents. The wiser choice, according to the FTB, would be to spend hours and hours and hours working on complicated taxes instead. Yes, FTB, the wisest choice would be to lose his job, let his wife die, and get in trouble for child neglect with CPS for not caring for his infant properly and in trouble with APS for elder abuse by not caring for his parents properly.

I understand that the FTB wants tax returns filed. But there has to be some compassion given for caregivers. There has to be a happy compromise somewhere.

I appreciate your attention to this matter.

Regards,

Christine Grab

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