



STATE OF CALIFORNIA
LEGAL DIVISION MS A-260
FRANCHISE TAX BOARD
PO BOX 1720
SACRAMENTO CA 95741-1720

September 22, 2023

VIA EMAIL ONLY

CHRISTINE GRAB
[REDACTED]

Re: California Public Records Act

Dear Ms. Grab:

This letter is in response to your email correspondence dated September 13, 2023 and September 18, 2023 (copies enclosed) and received by FTB's Disclosure Office regarding FTB's September 12, 2023 production of three redacted Oaths of Allegiance records.

The handwritten signatures of the individual subjects of the three requested Oaths of Allegiance records were redacted to protect the privacy of these individuals under the California Public Records Act (PRA), specifically, California Government Code sections 7927.700 and 7927.705, as well as under California Constitution, article I, section 1, and the Information Practices Act (California Civil Code section 1798, et seq.).

After further review of the applicable legal authority, FTB has determined it is authorized to redact signatures on certain records requested under the PRA, including the requested Oaths of Allegiance records. Accordingly, please find a revised production of the three Oaths of Allegiance records and destroy the prior ones provided to you.

Sincerely,

Ray Rouse
Deputy Chief Counsel of Settlement and Litigation

Enclosures

Tel [REDACTED]
Fax [REDACTED]
ftb.ca.gov

Reiser, Jarrod@FTB

From: Christi Grab <[REDACTED]>
Sent: Wednesday, September 13, 2023 9:08 AM
To: FTB Disclosure Office@FTB; Smith, Lilly@FTB
Subject: Improper Redactions

CAUTION: This email originated from outside of the organization! Do not click links, open attachments or reply unless you recognize the sender's email and trust the content.

Hello Disclosure Department and Ms. Smith:

On Tuesday, September 12, 2023, Lilly Smith sent me three Oaths of Allegiance in response to a records request that I'd made. The signatures of the person swearing the oaths were redacted on all three documents.

All State of California employees are required to sign an Oath of Allegiance before beginning the duties of their employment. My understanding is that anyone who is working unlawfully without a properly executed Oath is considered to be *a foreign agent posing as a government agent* and subject to prosecution under Title 18 U.S.C. § 912, including prison.

As you're probably already aware of, I am currently drafting a Federal Criminal Complaint (FCC) against assorted FTB staff for running eight *bona fide* criminal schemes to overcharge taxpayers. I can prove via my own records that at least some of the unlawful schemes were in place as far back as 2005. This means that the executives in office now inherited these unlawful schemes from their predecessors. I am adding the predecessors to the list of Accused in the FCC.

Some of said predecessors are the people whose oaths were redacted. There is no way for me to know if the oath was taken if the signature (or lack thereof) of the person swearing the oath is hidden. FTB has not previously redacted signatures on oaths that have been provided in response to records requests. Given that these three people were actively perpetrating *bona fide* criminal schemes, and given FTB's proven track record of improperly redacting documents to hide evidence, my assumption is that Ms. Smith is trying to hide that the oaths were not sworn by these three people and that all three of them were working unlawfully during their tenure with FTB.

Why are these particular signatures redacted?

Ms Smith, I hope you have a really good reason beyond “My boss told me to.” If you don’t, please know that “My boss told me to” does not hold up in court. Jozel Brunett, the person who most likely ordered the redactions, has been working unlawfully for many years without a fully executed oath. Ms. Brunett had not properly sworn to uphold state and federal laws, and she has a proven track record of ordering her subordinates to violate state and federal laws — and the employees are the ones held liable, not her.

You may consider talking to an attorney not affiliated with FTB (FTB is only looking out for what’s best for FTB, not what is best for you) to discuss what potential consequences could be faced if you are pinned as the patsy for covering up evidence. So that the attorney you consult is fully aware of the magnitude of the criminal activities that you are covering up, you should probably download and bring the document titled “*Plaintiffs Statement of Undisputed Facts*” and supporting evidence from the San Diego Superior Court Case *Grab v FTB*. You can get it from the court’s website at: <https://roa.sdcourt.ca.gov>. The case year is 2020 and the case number is 00005100. It is item #84.

Also, please always remember that you are employed by the People of California as a public servant. You signed an Oath of Allegiance to uphold state and federal laws. You are required to do the right thing for the People of California, even if it means defying your boss.

I am confident that, after seeing the evidence documented in court records, any attorney you speak with will tell you to defy Ms. Brunett and send the unredacted oaths. I look forward to receiving the unredacted oaths no later than close of business on Tuesday, September 19, 2023.

Regards,

Christine Grab

From: Christi Grab <[REDACTED]>

Subject: Improper Redactions

Date: September 13, 2023 at 9:07:31 AM PDT

To: "FTB Disclosure Office@FTB" <FTBDisclosureOffice@ftb.ca.gov>, [REDACTED]

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Regards,

Christine Grab

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

STD. 689 (REV. 7-75)

(Complete Parts 1 and 3 or Parts 2 and 3)

PART 1 - OATH OF ALLEGIANCE

WHO MUST SIGN OATH - Every State employee before he/she enters upon the duties of his/her State employment, except legally employed noncitizens. The oath is not required of noncitizens; however, the Declaration of Permission to Work is required. If an alien employee becomes a naturalized citizen, an oath must then be obtained and filed.

WHEN OATH MUST BE SIGNED - 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.

WHERE OATHS ARE FILED - All oaths for State employees, State Civil Defense Volunteers, members of the California National Guard or California Defense and Security Corps shall be filed in the official employee file within 30 days of the date the oath is executed.

FAILURE TO SIGN OATH - No compensation or reimbursement for expenses incurred shall be paid to any public employee or civil defense worker by any public agency unless such public employee or civil defense worker 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/she 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."

(TYPE OR PRINT NAME OF EMPLOYEE)

I, Anne L. Miller, 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.

PART 2 - DECLARATION OF PERMISSION TO WORK

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)

SIGNATURE OF EMPLOYEE

STATE DEPARTMENT OR AGENCY

Franchise Tax Board

SUBDIVISION OR UNIT

Compliance Division

Taken and subscribed before me this

1ST day of June 1983

SIGNATURE OF AUTHORIZED OFFICIAL

TITLE

Timekeeper

(SEAL)

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.

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

STD. 689 (REV. 12/84)

(COMPLETE PARTS 1 AND 3 OR PARTS 2 AND 3)

PART 1—OATH OF ALLEGIANCE

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 an 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.

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 OATH—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.”

“3109. Every person having taken and subscribed to the oath or affirmation required by this chapter, who, while in the employ of, or service with, the state or any county, city, city and county, state agency, public district, or disaster council or emergency organization advocates or becomes a member of any party or organization, political or otherwise, that advocates the overthrow of the government of the United States by force or violence or other unlawful means, is guilty of a felony, and is punishable by imprisonment in the state prison.”

(TYPE OR PRINT NAME OF EMPLOYEE)

I, GEORFFREY S. WAY, 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.

PART 2—DECLARATION OF PERMISSION TO WORK

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)

SIGNATURE OF EMPLOYEE 	
STATE DEPARTMENT OR AGENCY <u>Franchise</u>	SUBDIVISION/UNIT <u>410</u>
Taken and subscribed before me this <u>21</u> Day of <u>12/92</u>	
SIGNATURE OF AUTHORIZED OFFICIAL 	
TITLE <u>P.S.S. I</u>	

(SEAL)

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.

OATH OF ALLEGIANCE FOR PERSONS EMPLOYED BY THE STATE OF CALIFORNIA

WHO MUST SIGN OATH - All public employees including permanent, temporary, emergency and exempt employees of any State agency and volunteers in any State civilian defense organization, accredited by the California Disaster Council and Members of the California National Guard and California Defense and Security Corps. All public employees are declared to be "Civil Defense workers".

WHEN OATH MUST BE SIGNED - 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.

WHERE OATHS ARE FILED - All oaths for State employees, State Civil Defense Volunteers, members of the California National Guard or California Defense and Security Corps shall be filed in the official employee file within 30 days of the date the oath is executed.

FAILURE TO SIGN OATH - No compensation or reimbursement for expenses incurred shall be paid to any public employee or civil defense worker by any public agency unless such public employee or civil defense worker 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."

OATH OF ALLEGIANCE

I, WILLIAM S. JONES, 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.

SIGNATURE OF
EMPLOYEE

STATE DEPARTMENT
OR AGENCY

FRANCHISE TAX BOARD

SUBDIVISION
OR UNIT

Personal Income Tax Audit Section

Taken and subscribed
before me this 2nd day
of JUNE 1975

SIGNATURE OF AUTHORIZED OFFICIAL

Tax Auditor III
TITLE

NO FEE MAY BE CHARGED
FOR ADMINISTERING
THIS OATH

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.