

**From:** Christi Grab [REDACTED]   
**Subject:** Mr. Gains, here is an explanation of how FTB denies the Right To Protest via attrition (slow service)  
**Date:** December 9, 2025 at 7:54 AM

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Timeframes | Wait times | California  
Franchise Tax Board  
ftb.ca.gov



Yesterday, I made a public comment explaining to Mr. Gains how FTB systematically denies the right to Protest via slow service. Mr. Hofeling claimed he didn't know what I was referring to. This is an explanation of how FTB's system currently operates and why the timing of mail processing lends itself to denying the Right to Protest.

The above link is to FTB's wait times. As you can see, the current turn time for submissions made to customer service via myFTB is 18-days. The submissions made via mail or fax is 89 days. For personal collections, the turn time via myFTB is 42-days and via mail or fax is 67-days. For business collections, the turn time is 142 days via myFTB and 241 days via mail or fax.

If I remember correctly, Taxpayers have 60-days from the date on the Notice to file a Protest. I believe the Collections departments processes this correspondence. This means that there is zero chance that a business Protest will be processed before it is moved to involuntary collections and a zero chance for personal collections to be processed if submitted via mail or fax.

But even for personal Protests sent via myFTB, it is unlikely that the Protest will be processed in time to evade involuntary collections. It takes a few days for the letter to arrive to the taxpayer. It takes the taxpayer a few weeks to gather the documentation necessary to file the Protest. If the Protest is submitted too close to the deadline, it will not be proceeded before the account is moved to involuntary Collections.

FTB's slow turn times on processing of correspondence guarantees that the right to Protest is violated. As already stated above, there is a 100% chance that FTB will not open and process a business Protest until months after it was submitted and it is statistically unlikely that a personal Protests will be processed before involuntary Collections.

By the time the Protest is processed, FTB has already destroyed people's lives by stealing every penny out of their bank accounts or attaching crippling wage garnishments that leave them financially destitute. it is too late for FTB to go back and honor the Protest because in doing so, FTB would have to make reparations for people who lost their homes, vehicles, etc as a result of FTB's aggressive collection actions.

In *Grab v FTB* in San Diego Superior Court, it came out that FTB covered up its violation of our right to Protest by "misfiling" every one of our notices. FTB falsely made it appear that we had not responded by hiding our notices in the wrong years. I believe that I am not unique; that this "misfiling" is part of a systematic fraud scheme. Someone's job at FTB is to intentionally misfile notices. I hope that HR immediately steps in to protect this person/people from potential federal prosecution by requiring all responses to Notices are properly filed

prosecution by requiring all responses to notices are properly filed.

I have addressed concerns about the slow mail processing in several previous ATBOR requests. For each of the years that I made this request, FTB disregarded my concerns. Here is one example; I can send all the rest of the written correspondence on the issue upon request: <https://gwsandiego.net/blog/wp-content/uploads/2021/02/rebuttal-2020-ATBOR.pdf>. Even though I did not make a formal request as part of this year's ATBOR, I still would like to see FTB implement a 24-hour response time to all correspondence submitted.

Thank you for your attention to this matter.

Regards,

Christine Grab