

From: Christi Grab [REDACTED] 
Subject: Re: FTB Taxpayers' Bill of Rights Hearing Response for Christine Grab
Date: February 4, 2026 at 4:55 AM



To: Nanda, Shalini@FTB [REDACTED] FTB Advocate@FTB FTBAdvocate@ftb.ca.gov, [REDACTED]
[REDACTED] Emran, Hasib [REDACTED] Andrianarimanana, Danamona [REDACTED]
[REDACTED] Perrault, Michele [REDACTED]
[REDACTED] Malone, Candie@FTB [REDACTED]
Cc: Jones, AngelaC@FTB [REDACTED] Stanislaus, Selvi@FTB [REDACTED] Schell, Chris@FTB [REDACTED]
[REDACTED] Hofeling, Shane@FTB [REDACTED]
[REDACTED] Williams, Carol D@FTB [REDACTED]
Shavor, Nadean@FTB [REDACTED] Rouse, Raymond@FTB [REDACTED]
Scullary, Melody@FTB [REDACTED] Gardner, William@FTB [REDACTED]
Bcc: [REDACTED] Dendorfer, Erin@FTB [REDACTED]

Dear FTB Advocate's Office:

Thank you for the timely response. I want to start by saying that I am extremely disappointed in FTB's board, executives and HR for allowing Ms. Jones to be set up as a patsy again this year. This policy of having employees sign letters containing fraud that were authored by the legal department is unconscionable. Why doesn't FTB make the authors of letters take responsibility for the words they wrote? Every one of you should be ashamed of yourself for allowing Ms. Jones to be thrown under the bus to protect people like Bill Hilson. I believe Mr. Hilson presented himself as a sociopath in his retirement speech, especially when he talked about FTB's systematic denial of due process laws in a tone and context that indicated that he believed that this outlandish violation of our constitutional protections, which are clearly laid out in the Bill of Rights #5 - 7, made FTB virtuous.

In the response to #4, FTB wrote:

"This concern also provides personal information. To the extent that you seek a response that is specific to you, including how, when and where payments are applied to your account, FTB declines to provide such information in this public response. You may contact our office to obtain information regarding payments and interest, that is specific to you."

Please provide this specific response. And my refund check, too. The allegations of overcharging interest were not denied in court. I want the refund that you promised in 2023.

In the response to #5, FTB wrote:

"The payment becomes effective upon the proposed assessment becoming final and is credited the day the payment is received for the purpose of calculating interest."

This sentence conflicts with FTB's previous statements. Are you saying that ALL payments are credited in NPAs or or some payments not credited on NPAs? Please clarify.

In the response to #5, FTB wrote:

"FTB does not deny the right
10to protest proposed assessments based on the status of payments for the taxable year
at issue"

Is this confirmation that Mr. Swank committed perjury in Grab v. FTB? If this is not confirmation, please

is this confirmation that Mr. Swank committed perjury in Grab v FTB? If this is not confirmation, please rectify how this statement does not conflict with Mr. Swank's sworn testimony taken under penalty of perjury?

In the response to #5, FTB wrote:

"This concern also provides personal information. To the extent that you seek a response that is specific to your situation, including the classification and outcomes of protests you state you and your husband filed, FTB declines to provide such information in this public response. You may contact our office to obtain information regarding protests, prepayments, and credits that is specific to you."

Please provide this specific response.

I appreciate your attention to these matters.

Regards,

Christine Grab

On Feb 3, 2026, at 6:51 PM, Nanda, Shalini@FTB <Shelly.Nanda@ftb.ca.gov> wrote:

Dear Christine Grab,

Thank you for your submission to the Taxpayers' Bill of Rights Hearing on December 8, 2025. Attached you will find the Franchise Tax Board's response to your concerns.

In addition, all responses are published on our public website: Your taxpayer rights | FTB.ca.gov<<https://www.ftb.ca.gov/your-rights/your-taxpayer-rights.html>>

Thank you,

Shalini Nanda (Shelly)
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Events and Marketing Liaison
Taxpayers' Rights Advocate Office

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