STATE BOARD OF EQUALIZATION

Appeal Name: Lawrence A. Gruber, Jr.
Case ID: 598287 ITEM #. B1
Date: January 15, 2013 Exhibit No: 1, 6
TP FTB DEPT PUBLIC COMMENT

[redacted]

January 14, 2012

State Board of Equalization
Claudia E. Madrigal
Franchise & Income Tax Analyst
P. O. Box 942879
Sacramento, CA 95279-0080

Dear Ms. Madrigal:

As explained previously, my employment with the U. S. Bureau of the Census does not allow my absence the week during which we are conducting interviews, usually the week surrounding the 19th of each month. That is the 13th through the 19th of this January.

Since I will not be present at the hearing tomorrow, the following information, which addresses just the first 3½ months of 2011, should be presented to the Board. This is a sample of what occupies my time and why I was not as prompt filing my 2009 tax return as the Board of Equalization would have it.

1) It bears iteration that the State of California had, has had and did have at in a timely fashion, all—and more—of my taxes owed.
2) It is also noteworthy that I live by myself. If I don't do it, usually it doesn't get done.
3) On January 1, 2011 I had severe water damage to my house at [redacted] while I was out of town. The tenant had already moved furniture & belongings into the house when water pipes froze & broke on the 2nd floor. There was more than a 1½ feet of snow on the ground, with more falling. I had to arrange to have contractors "gut" the house, dry it out (I was the person most often tending the fire in the woodstove), deal with the insurance company, see that the driveway was cleared of snow to enable the contractors access to the house, deal with damage to the belongs of the tenant, and try to arrange other suitable housing. Additionally, I made repair decisions and choices, disbursed funds, and dealt with a myriad of challenging situations. I am still awaiting final release of my insurance proceeds from Bank of America.
4) In the Summer of 2010, while serving as Vice-President of the Homeowners Association, the President resigned. As with many volunteer organizations, volunteers are in short supply. I became not only the V-P, but also the President, and the Road Commissioner, responsible for seeing that our 2½ miles of Association roads are maintained as best as our dues allow, to include snow-plowing. When it rains, it pours; that was the case during this time of my life.
5) As previously stated, my son has been incarcerated in the Washoe County Jail on Parr Blvd. in Reno, NV. He was released last year. During this time that he was a prisoner, I was his only visitor, usually on Wednesday. Even his mother would not see him. For that reason, I made every effort to pay him a visit, sometimes unsuccessfully: I would be there, but there were times when I was unable to see him. He would be on a work detail, or was not informed that I was at the jail, and visiting hours expired before he knew I drove in to see him. As a footnote, his offenses have not been of a violent nature.
6) From January 1, 2011 through April 15, 2011, it snowed forty-four (44) times in Portola, the heaviest in mid-March during which we received some four feet over a three-day period. I have

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to arrange my time to call for the roads to be plowed, have someone else call in my absence, and check to see that the roads were actually plowed. Additionally, when I arrived home from work after being gone two/parts of three days, my answering machine has several messages from Association members who have some issue they want to discuss.

7) During this time, I worked for the Union Pacific Rail Road fifty (50) trips, usually gone two days, and several times extending into a third day. It is very difficult to make plans. Two days is long-term planning. In addition to removing the snow & ice from my car, I have had to shovel myself out of my driveway as well as park the car, walk to the house, get the shovel & clear a path for my car to get in the driveway. My point is that in the mountains, going to—and returning from—work often involves more than driving to and from home.

Thank you in advance for your consideration.

Sincerely,

L. A. Gruber, Jr.

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