TAXPAYER EXHIBIT
B2
October 19, 2010
Charles E. Grays II
464314

CA41453

Prepared expressly for the State of California

BOARD OF EQUILIZATION

APPEAL HEARING

CASE ID # 464314

Submitted by

CHARLES E. GRAYS II

SUPPORT DOCUMENTATION FOR ISSUES OF CALENDAR

Issues are all addressed in the reference book.

1. The respondent has collected in the form of garnishments since 1993
2. A large amount of money has been collected from the appellant over the years.
3. Two blocks of money 1-1995 thru 2002, and the second 2003 thru 2008.
4. If there were and SOL it would run 1995 thru 2002
5. For 2003 thru 2008 there is no SOL
6. The respondent is taking money and applying a SOL on this money before it was earned.
7. Then the respondent pays an old tax bill with it and then claims the SOL ran on the year paid therefore the money earned now is subject to the SOL.
8. The money taken from the appellant and the money held right now by the respondent was collected 2003 through 2008.
9. The appellant attempted many time to resolve the issues
10. The respondent was not responsive to a solution. The respondent wanted the money they were collecting only.
11. Multiple tax liens were filed against the appellant thus denying him the ability to resolve the issue as well and as cited under RTC 21019, and thus also trashing his credit.
12. The respondent has in fact simply over collected on the appellant this is not I repeat this is not the case of a refund. I owed taxes they were collected and paid.
13. So to all penalties, and interest has been paid. The respondent has collected more than twice what was owed in taxes and is not refusing to return it.
14. The appellant place the respondent on notice in 2006 by telling a representative at the Los Angeles FTB that they has already collected all that was owed.
15. The Representative indicated that they knew but that they were going to continue taking the appellants money until all returns were in even if nothing was owed.
16. The respondent claims and invokes a SOL when there is none. The SOL expired, and 2/3 of all monies collected from the appellant was done from 2003 through 2008 where there is not SOL for the moment.
17. The respondent is attempting to place an SOL on monies that had not been earned at the time the SOL had run, 1995 through 2002.
18. The respondent knew that all of the tax liability for the years 1995 to 2002 had been paid but yet continued to take the appellant money now for monies not owed.
19. In affect the FTB is collecting monies not owed by the appellant by 2005 at the latest.

20. Upon filing all returns and the respondent processing them the respondent was now holding a large credit balance to the appellant account.
21. The respondent returned $4,000.00 for two years and then commenced sending letters indicating SOL on the balanced that was now a credit on the appellant's account.
22. This is wrong and it is nothing more than a matter of the FTB over collecting and refusing to return the balance of monies not used to pay taxes.
23. There is nowhere to apply this money because all taxes, penalties and interest have been paid.
24. Taking this money from the appellant means for 7 months he would have worked for free without pay, which is a violation of law in the state of California. Again this is an over collection and not a refund.

The position of the respondent is not valid based upon the presentation of their argument.

1. They did not present the appellant with an NPA.
2. The NPA was not timely.
3. The respondent sent mail to the wrong address all the while have the correct address in its own data banks.
4. The respondent stopped the appellant from resolving the issue by filing multiple lien against him
5. The respondent to date has collected over $40,000.00 when the appellant only owed less that $20,000.00.
6. The SOL does not apply since the preliminary principle and requirement was never met, delivery of the assessment in a timely manor.
7. The fact that the appellant was financially disabled and who life was out of control.
8. Overpayment is what has happened here and can be paid back to the appellant under the aforementioned conditions.

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Attorney for the Appeals Division

BOARD OF EQUALIZATION

STATE OF CALIFORNIA

In the Matter of the Appeal of:	**HEARING SUMMARY**[2]
	PERSONAL INCOME TAX APPEAL
CHARLES E. GRAYS II[1]	Case No. 464314

Years	Claims for Refund
1995	$6,519.25
1996	$917.97
1997	$2,748.15
1998	$1,124.82
1999	$3,132.46
2000	$220.00
2001	$2,808.46
2002	$3,113.36

Representing the Parties:

For Appellant: Charles E. Grays II

For Franchise Tax Board: Suzanne L. Small, Tax Counsel III

QUESTION: Did appellant timely file refund claims for the tax years beginning 1995 through and

[1] Appellant resides in Los Angeles, in the County of Los Angeles.

[2] An oral hearing was originally scheduled for the February 2010 calendar in this matter. The appeal was, then subsequently rescheduled to the June 2010 calendar at appellant's request.

In response to the Hearing Summary
Personal Income Tax appeal Case #464314

This document will attempt to address each item as they are presented in the respondent's summary.

The following response is and will be applicable to all years as outlined and defined by the respondent since the issues are all the same for those years. The mere fact that the manner in which the appellant behaved is an indicator as to the consistency of there being something wrong that was identical to every year.

Appellant's response to : Question: **Did the appellant timely file refund claims for the tax years beginning 1995 through including 2002?**

The answer to the respondent question is No he did not within the time frame because of severe extenuation circumstance the prohibited the appellant from living his life in a reasonable and normal fashion. The appellant had completely withdrawn due to extreme circumstances created by his employer coupled with the problems associated with the appellant's home exacerbated financially by both but not limited to the issues created by the respondent and the appellants wife. **Ex # A, B, D, E, E1, E2**

During these years the appellant was incapable of filing his income tax returns as well as handling many other tasks and responsibilities from 1993 through 2004 due to physical, emotional and other psychological issues negatively impacting his life and all that was going on during this time. The appellant tried to work with the respondent and such is demonstrated in the action taken by him. **Ex # A, B, D, E, E1, E2**

The fact as previously disclosed the appellants life had gotten out of control, even though the appellant tried to mitigate the issues particularly with the FTB the appellant made concessions, the appellant told the respondent of the issues. The appellant always made it a point to go in and make arrangements with the respondent. **Ex # A, B, D, E, E1, E2**

This is and can be verified my psychologist as well as my Psychiatrist and my attorney. Please note the accompanying exhibits, letters from all three. **Ex # A, B, D, E, E1, E2**

The following responses are applicable to all years as outlined and defined by the respondent since the issues are all the same for those years. The mere fact that the manner in which the appellant behaved is an indicator as to the consistency of there being something wrong that was identical to every year.

The Hearing summary says nothing of the fact that all monies herein discussed and are of concern were collected via Garnishment commencing November 1993 through January 2008. What makes the argument for the respondent divisive is the fact that it is intentionally mis-stating the facts as to the nature of the funds utilized to pay the tax liability for prior years.

including 2002.

HEARING SUMMARY

Background

1995

Respondent received information from the California Employment Development Department (EDD) that appellant earned sufficient income in 1995 to require the filing of a return. Since none was filed, respondent mailed a notice and demand letter to appellant's last known address on May 13, 1997, requesting appellant to file a return. When no response was received, respondent issued a Notice of Proposed Assessment (NPA) in the total amount of $3,694.74 in tax, penalties and interest. This NPA was not protested and became final. Respondent mailed a Statement of Tax Due on October 14, 1997, informing appellant of potential collection action, including the filing of a tax lien. When the balance was not paid, respondent commenced collection action. In September 2005, respondent imposed a post-amnesty penalty of $805.63. Collection action apparently resulted in the garnishment of appellant's wages with the last payment of $325.00 collected on November 3, 2005. This last payment settled the remaining balance due and $113.79 of the payment was transferred to appellant's 1996 tax year. On January 24, 2008, appellant filed his 1995 return reporting California adjusted gross income (AGI) of $43,119. After applicable deductions, withholding credits, and estimated tax payments of $5,202, appellant reported zero tax due. Respondent accepted this return and adjusted appellant's tax liability to zero for 1995. However, respondent claims it had no record of estimated tax payments made. Based on this return, respondent abated the notice and demand penalty, late filing penalty, post-amnesty penalty and abated interest and the filing enforcement fee. Respondent contends that these abatements totaled $6,519.25 and was treated as a refund claim, which respondent denied on September 22, 2008, on the grounds that it was time-barred by the statute of limitations.

1996

For 1996, the factual scenario is similar to 1995, i.e., respondent received information from the EDD that appellant earned sufficient income in 1996 to require the filing of a return, none was filed, which resulted in an unprotested NPA, various penalties and interest. Collection action was taken from November 3, 1999 through June 10, 2005. The balance due was deemed paid in full on

STATE BOARD OF EQUALIZATION
PERSONAL INCOME TAX APPEAL

In response to the Hearing Summary
Personal Income Tax appeal Case #464314

Tax year 1995

Please address preliminary question as it is applicable to this year and the issues that prohibited the appellant from filing his income taxes to what was detailed in the appellant's response to the question.

1995 the appellant had a complete nervous medical break down **EX# A** the appellant was also in a Bankruptcy and these conditions alone prohibits legally any and all SOL proclivities from being invoked. (Trolling of SOL) Because of the circumstances the SOL should have been stopped. The appellant was incapable of filing this year's tax returns let alone any of the returns during the years that they were actually due. The appellant was in a state of complete turmoil with my life on the line. The appellant never received notification of any sort from the respondent. The respondent has appellant listed as living at 1043 Magnolia Street. The appellant stayed there with his mother for one year and then left in 1984 never to return.

Additionally the issue regarding 1995 was tolled by virtue of the fact that the appellant had filed a BK and was in the middle of it when the due date for filing the 1995 return were required. This tolled the demands and legal requirements for that year. At this point the SOL stops. Granted what the Chapter 13 was finally dismissed the filling day and the SOL was not still running it had in fact stopped. Now the process must restart from the beginning not from where it left off. therefore the dates for 1995 were invalid for the time. At the end of those dates the FTB then would have full authority to act with its realm but in fact chose to press forward and pickup where it left off and move forward immediately. What invalidated the respondent's position are the following:

- the FTB failed to notify the appellant of notification of collections.
- The FTB failed to send and effect NPA to the appellant's correct address of record, of which the FTB had. 1984 thru 1993 income tax filing. Respondent took the information and processed into their system
- The respondent sent NPA to an address that appellant had not resided in over 12 years by then, but had filed subsequent income tax returns in 1993 with the current and correct address.
- The respondent has the appellant's current and correct employer's address as well, since the appellant also works for the state of California.
- The respondent in the past have sent communiqués to the appellant via his employer.
- The NPA is invalid due to mailing to incorrect address, incorrect persons, thus the SOL runs out/expires.
- The NPA in affect is never sent or presented to the appellant visa vie the aforementioned.
- All of the aforementioned invalidates the claims of the respondent.
- The overpayment is a plausible consideration

Challenge to last known address. P and A

An assessment is timely if it is mailed to the taxpayer's last-known address before the applicable time limit. <u>As a general rule, a taxpayer's last-known address is the address that appears on the taxpayer's most recently filed return</u>, unless FTB is given clear and concise notice of a different address. (Taylor v. Commissioner, (1990) T.C. Memo. 1990-559; King v. Commissioner (9th Cir. 1988) 857 F.2d 676; Appeal of W. L. Bryant, 83-SBE-180, August 17, 1983.)

It is the considered opinion of the appellant that the respondent had failed to properly identify the appellant and has failed to meet the preliminary precept under law with regards to validation of the SOL. The SOL is void if in fact the respondent has not delivered the assessment in a timely manner as delineated and required. Again to reiterate, a taxpayer's last-known address is the address that appears on the taxpayer's most recently filed return (**Taylor v. Commissioner, (1990) T.C. Memo. 1990-559; King v. Commissioner (9th Cir. 1988) 857 F.2d 676; Appeal of W. L. Bryant, 83-SBE-180, August 17, 1983.**)

The respondent had knowledge of the appellant correct address for years EX# . Again to reiterate a taxpayer's last-known address is the address that appears on the taxpayer's most recently filed return

All monies taken and held for the tax year went where? Is my question for the year 1995 the state withheld exactly $70.00 per month from my salary or a total of $840.00 where did this money go? How it applied ther was is no accounting how and where was it applied. There was no response to the NPA's because the respondent was always sending them to the wrong party and or address.

The respondent has appellant listed as living at [redacted] The appellant stayed there with his mother for one year and then left in 1984 never to return. The respondent has been sending to the wrong address. **EX# F and G**

There was more than ample monies held for the FTB for the year of 1995. Money was withheld from the appellant's salary every month for the respondent. This money has not been addressed by the respondent in her pleading, nor her summary as to where it has been applied. Yet the respondent accepted the returns of the appellant filed January 2008 and admits they treated what is actually an over collection (although the respondent does not call it an over collection) of funds that have been applied to the tax year of 1995.

The respondent addresses the post amnesty penalty of $805.63 yet for the year 1995 to reiterate the appellant paid over $840.00 directly from his pay check every month. How was that money applied? Simplistically speaking the appellant agreed to the respondent's garnishments of which all the liabilities have been paid, so to have the interest and penalties because of payments present future years taken in 2000, 2001, 2004, 2005. At a rate of $325.00 and $45.11, $287.15 et al.

Again the fees present to pay all tax liabilities, interests, and penalties were a direct and definitive result of the appellant going into the respondent's offices in Los Angeles and making arrangements for the respondent to take every month $325.00 installments to pay on the taxes the respondent was claiming to have been owed by the appellant at that time.

The time frame is wrong to the tax years 1995 in that the appellant filed BK in May 1993 which trolled the clock and SOL running then. Once the BK was dismissed the respondent cannot just pickup where it left off in that the BK pushed the SOL back and now the process restarts. The BK stayed the SOL for 1995.

These collection efforts resulted in an over collection of fees against the appellant of which the respondent is refusing to return using SOL principally as the justification. SOL proclivities are definitively applicable to monies earned in the past, applied in the past, as well as all interest and penalties. However one cannot take moneys earned in 2008 and apply SOL for 1995 to monies not yet earned in 2008 with a condition that ran long before said monies were earned and applied.

What is now left for the tax year 1995 is the overage of what the respondent is calling the abatement of penalties and fees associated with this tax year.

In response to the Hearing Summary
Personal Income Tax appeal Case #464314

Tax year 1996

Please address preliminary question as it is applicable to this year and the issues that prohibited the appellant from filing his income taxes to what was detailed in the appellant's response to the question..

In 1995 the appellant had a complete nervous medical break down the appellant was also in a Bankruptcy and these conditions alone prohibits and stops completely legally any and all SOL proclivities from being invoked until said conditions are resolved if they are in fact resolvable. (Trolling of SOL).

The respondent has appellant listed as living at [redacted] The appellant stayed there with his mother for one year and then left in 1984 never to return. There was no protested NPA because the appellant never received any notification from the respondent. The respondent was notified of the appellant correct address in 1996. **EX# F and G**

The appellant was incapable of filing this year's tax returns let alone any of the returns during the years that they were actually due. I was in a state of complete turmoil with my life on the line.

This return was filed Feb 09, 2006 this is where the respondents' representative told me I was not going to see a dime of my money back even though I just filed the 1996 return as he laughed. The appellant went into the Los Angeles office on tax matters as well as into the Santa Ana office where as both times personal information was updated. **EX# G pg #2,** What invalidated the respondent's position are the following:

- the FTB failed to notify the appellant of notification of collections.
- The FTB failed to send and effect NPA to the appellant's correct address of record, of which the FTB had. 1984 thru 1993 income tax filing. Respondent took the information and processed into their system
- The respondent sent NPA to an address that appellant had not resided in over 12 years by then, but had filed subsequent income tax returns in 1993 with the current and correct address.
- The respondent has the appellant's current and correct employer's address as well, since the appellant also works for the state of California.
- The respondent in the past have sent communiqués to the appellant via his employer.
- The NPA is invalid due to mailing to incorrect address, incorrect persons, thus the SOL runs out/expires.
- The NPA in affect is never sent or presented to the appellant visa vie the aforementioned.
- All of the aforementioned invalidates the claims of the respondent.
- The overpayment is a plausible consideration

Challenge to last known address. P and A

An assessment is timely if it is mailed to the taxpayer's last-known address before the applicable time limit. As a general rule, a taxpayer's last-known address is the address that appears on the taxpayer's most recently filed return, unless FTB is given clear and concise notice of a different address. (Taylor v. Commissioner, (1990) T.C. Memo. 1990-559; King v. Commissioner (9th Cir. 1988) 857 F.2d 676; Appeal of W. L. Bryant, 83-SBE-180, August 17, 1983.)

It is the considered opinion of the appellant that the respondent had failed to properly identify the appellant and has failed to meet the preliminary precept under law with regards to validation of the SOL. The SOL is void or expired if in fact the respondent has not delivered the assessment in a timely manner as delineated and required. Again to reiterate, a taxpayer's last-known address is the address that appears on the taxpayer's most recently filed return (**Taylor v. Commissioner, (1990) T.C. Memo. 1990-559; King v. Commissioner (9th Cir. 1988) 857 F.2d 676; Appeal of W. L. Bryant, 83-SBE-180, August 17, 1983.**)

All monies taken and held for the tax year went where? Is my question for the year 1996 the state withheld exactly $70.00 per month from my salary or a total of $840.00 where did this money go? How was it applied? there was and has been no accounting on this money taken from me. There was more than ample monies held for the FTB for the year of 1996. Yet the FTB accepted the return of the appellant and admits they are treating what is actually an over collection of funds that have been applied to the tax year of 1996.

Simplistically speaking the appellant agreed to the respondent's garnishments of which all the liabilities have been paid, so to have the interest and penalties because of payments present future years taken in 1999, 2000, 2001, 2005, et al. Step 8 Line 39 was $1,557.00 Garnished directly from my check, actual monies paid to the responded but the credit to the return was denied. Why? **EX H page #2**

Additionally money taken in 1996 and applied to 1993. During this time the respondent was collecting, garnishing the appellant's salary but also the appellant's wife's wages. This is money that was never addressed. **EX# C.**

Again the respondent takes monies out of the future to pay a debt in the past and then applies the SOL principle of the past to the monies collect in the present future.

What is now left is the overage of what the respondent is calling the abatement of penalties and fees associated with this tax year, the appellant contends it is not. The respondent has collected beyond the debt owed and is using the SOL to keep the credit balance on file.

Additionally the appellant can be paid the overage however in this case the appellant has no clear idea as to when the first nor last payment was made on this year for purposes of a formal or informal refund claim since the respondent was in complete and total control of all monies paid.

Collection by the FTB constitutes payments by the appellant.

Payments made by a taxpayer received through FTB's collection efforts are effective the date the payments are received. Payments that are transferred from another tax year are effective as of the date the payments are transferred. (Revenue and Taxation Code section 19383, United States v. Swift & Co. (1931) 282 U.S. 468, 476.)

November 3, 2005 when, as stated above, respondent transferred $113.79 from the 1995 tax year. C February 9, 2006, appellant filed his 1996 tax return, reporting self-assessed tax of $262 and requesting a refund of $2,043. Respondent accepted this return as filed, reducing the notice and demand penalty to $65.50 and completely abating the late filing and post-amnesty penalty and the filing enforcement fee. Respondent claims this resulted in a requested refund of $2,225.54, of which $1,334.57, plus $12.11 in allowed interest was credited to appellant's 2002 tax year because such collection payments were made within one year of appellant's February 9, 2006 refund claim (i.e., respondent was collecting payments up until November 3, 2005 for the 1996 year). Respondent claims that the remaining amount of $917.97 was treated as a refund claim which respondent denied on September 23, 2008, as time-barred by the statute of limitations.

1997

For 1997, the factual scenario is similar to the prior years at issue, i.e., respondent received information from the EDD that appellant earned sufficient income in 1997 to require the filing of a return, none was filed, which resulted in an unprotested NPA, various penalties and interest. Respondent then commenced collection action which resulted in payments totaling $2,910.06[3] that w posted to appellant's account from April 1, 2006 to December 4, 2006. Respondent then transferred the following overpayments to appellant's 1997 account: $1,096.64 from the 2004 tax year on February 16, 2008, $126.83 from the 2006 tax year on February 23, 2008, and $785.89 from the 2005 tax year on March 12, 2008. On January 24, 2008, appellant filed his 1997 return with self-assessed tax of $650, claiming payments made of $2,585 and a refund of $2,660 on the return. Respondent accepted the return, but had no record of any payments totaling $2,585. Based on this refund claim, respondent completely abated the late filing penalty and filing enforcement fee and reduced the notice and demand penalty to $162.50 and the post-amnesty penalty to $22.32. This reduction in tax and penalties resulted in an overpayment on the 1997 tax year in the amount of $4,764.90, $2,009.36 of which was applied to

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[3] In respondent's opening brief on page 6, respondent indicated the amount was $2,917.45. However when Board staff originally totaled the lines referred to by respondent, we arrived at $3,235.06. (*See* Resp. Opening Br. at 6 and Exhibit N lines 3-11.) In a subsequent memorandum to this Board dated February 11, 2010, respondent explained the correct amount was $2,910.06. Respondent indicated that their system reprints the last line from one page (which in this case was line the next successive page.

STATE BOARD OF EQUALIZATION
PERSONAL INCOME TAX APPEAL

In response to the Hearing Summary
Personal Income Tax appeal Case #464314

Tax year 1997

Please address preliminary question as it is applicable to this year and the issues that prohibited the appellant from filing his income taxes to what was detailed in the appellant's response to the question. What invalidated the respondent's position are the following:

- the FTB failed to notify the appellant of notification of collections.
- The FTB failed to send and effect NPA to the appellant's correct address of record, of which the FTB had. 1984 thru 1993 income tax filing. Respondent took the information and processed into their system
- The respondent sent NPA to an address that appellant had not resided in over 12 years by then, but had filed subsequent income tax returns in 1993 with the current and correct address.
- The respondent has the appellant's current and correct employer's address as well, since the appellant also works for the state of California.
- The respondent in the past have sent communiqués to the appellant via his employer.
- The NPA is invalid due to mailing to incorrect address, incorrect persons, thus the SOL runs out/expires.
- The NPA in affect is never sent or presented to the appellant visa vie athe aforementione.
- All of the aforementioned invalidates the claims of the respondent.
- The overpayment is a plausible consideration

Challenge to last known address. P and A

An assessment is timely if it is mailed to the taxpayer's last-known address before the applicable time limit. As a general rule, a taxpayer's last-known address is the address that appears on the taxpayer's most recently filed return, unless FTB is given clear and concise notice of a different address. (Taylor v. Commissioner, (1990) T.C. Memo. 1990-559; King v. Commissioner (9th Cir. 1988) 857 F.2d 676; Appeal of W. L. Bryant, 83-SBE-180, August 17, 1983.)

It is the considered opinion of the appellant that the respondent had failed to properly identify the appellant and has failed to meet the preliminary precept under law with regards to validation of the SOL. The SOL is void if in fact the respondent has not delivered the assessment in a timely manner as delineated and required. Again to reiterate, a taxpayer's last-known address is the address that appears on the taxpayer's most recently filed return **(Taylor v. Commissioner, (1990) T.C. Memo. 1990-559; King v. Commissioner (9th Cir. 1988) 857 F.2d 676; Appeal of W. L. Bryant, 83-SBE-180, August 17, 1983.)**

There was no protested NPA because the appellant never received any notification from the respondent. **EX#** The respondent has appellant listed as living at [redacted] in the city of [redacted] The appellant knows nothing of this address, he has never been there nor has he ever lived there.

appellant's 1997 tax year within one year of the filing of appellant's January 24, 2008 refund claim for 1997. Respondent therefore refunded this amount plus $7.39,[4] but denied a refund of the remaining $2,748.15 on June 26, 2008, as time barred by the statute of limitations.

1998

For 1998, the factual scenario is similar to the prior years at issue, i.e., EDD reported sufficient wages to require a return filing, appellant failed to file a return, which resulted in an unprotested NPA, various penalties and interest. Respondent commenced collection action with payments totaling $911.32 that were posted to appellant's 1998 account from November 14, 2000 to June 27, 2001. On January 24, 2008, appellant filed his 1998 return with self-assessed tax of $362, claiming payments made of $911 and a refund of $1,228 on the return. Respondent accepted the return, but had no record of any payments totaling $911. Based on this refund claim, respondent completely abated the late filing penalty, filing enforcement fee and post-amnesty penalty and reduced the notice and demand penalty to $90.50. This reduction in tax and penalties resulted in an overpayment on the 1998 tax year in the amount of $3,143.66. Since a portion of this amount was requested within one year of payment (collections), respondent refunded $2,018.84 to appellant, but denied a refund of the remaining $1,124.82 on June 26, 2008 as time barred by the statute of limitations.

1999

For 1999, the facts are similar to the earlier years. The EDD reported appellant's wages of $45,536, no return was filed, which resulted in an unprotested NPA, various penalties and interest. Respondent then commenced collection action which resulted in payments totaling $2,997.96 that were posted to appellant's 1999 account from January 14, 2002 to January 9, 2004. On January 24, 2008, appellant filed his 1999 return with self-assessed tax of $518, claiming estimated payments made of $2,998 and a refund of $3,262 on the return. Respondent accepted the return, but had no record of any payments totaling $2,998. Based on this refund claim, respondent completely abated the late filing penalty and filing enforcement fee and reduced the notice and demand penalty to $129.50. This reduction in tax and penalties resulted in an overpayment on the 1998 tax year in the amount of $3,132.46 which respondent denied as a refund on June 26, 2008, as time barred by the statute of

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[4] Appellant provided a copy of a 1997 refund check it received for $2,016.75. (App. Reply Br. at 7.)

STATE BOARD OF EQUALIZATION
PERSONAL INCOME TAX APPEAL

Hearing Summary
Personal Income Tax appeal Case #464314

Tax year 1998

Please address preliminary question as it is applicable to this year and the issues that prohibited the appellant from filing his income taxes to what was detailed in the appellant's response to the question. What invalidated the respondent's position are the following:

- the FTB failed to notify the appellant of notification of collections.
- The FTB failed to send and effect NPA to the appellant's correct address of record, of which the FTB had. 1984 thru 1993 income tax filing. Respondent took the information and processed into their system
- The respondent sent NPA to an address that appellant had not resided in over 12 years by then, but had filed subsequent income tax returns in 1993 with the current and correct address.
- The respondent has the appellant's current and correct employer's address as well, since the appellant also works for the state of California.
- The respondent in the past have sent communiqués to the appellant via his employer.
- The NPA is invalid due to mailing to incorrect address, incorrect persons, thus the SOL runs out/expires.
- The NPA in affect is never sent or presented to the appellant visa vie athe aforementione.
- All of the aforementioned invalidates the claims of the respondent.
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Challenge to last known address. P and A

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It is the considered opinion of the appellant that the respondent had failed to properly identify the appellant and has failed to meet the preliminary precept under law with regards to validation of the SOL. The SOL is void if in fact the respondent has not delivered the assessment in a timely manner as delineated and required. Again to reiterate, a taxpayer's last-known address is the address that appears on the taxpayer's most recently filed return **(Taylor v. Commissioner, (1990) T.C. Memo. 1990-559; King v. Commissioner (9th Cir. 1988) 857 F.2d 676; Appeal of W. L. Bryant, 83-SBE-180, August 17, 1983.)**

There was no protested NPA because the appellant never received any notification from the respondent. **EX# C, and G** The respondent has appellant listed as living at [redacted] The appellant know nothing of this address, he has never been there nor has he ever lived there.

In response to the Hearing Summary
Personal Income Tax appeal Case #464314

Tax year 1999

Please address preliminary question as it is applicable to this year and the issues that prohibited the appellant from filing his income taxes to what was detailed in the appellant's response to the question. What invalidated the respondent's position are the following:

- the FTB failed to notify the appellant of notification of collections.
- The FTB failed to send and effect NPA to the appellant's correct address of record, of which the FTB had. 1984 thru 1993 income tax filing. Respondent took the information and processed into their system
- The respondent sent NPA to an address that appellant had not resided in over 12 years by then, but had filed subsequent income tax returns in 1993 with the current and correct address.
- The respondent has the appellant's current and correct employer's address as well, since the appellant also works for the state of California.
- The respondent in the past have sent communiqués to the appellant via his employer.
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- The overpayment is a plausible consideration

Challenge to last known address. P and A

An assessment is timely if it is mailed to the taxpayer's last-known address before the applicable time limit. As a general rule, a taxpayer's last-known address is the address that appears on the taxpayer's most recently filed return, unless FTB is given clear and concise notice of a different address. (Taylor v. Commissioner, (1990) T.C. Memo. 1990-559; King v. Commissioner (9th Cir. 1988) 857 F.2d 676; Appeal of W. L. Bryant, 83-SBE-180, August 17, 1983.)

It is the considered opinion of the appellant that the respondent had failed to properly identify the appellant and has failed to meet the preliminary precept under law with regards to validation of the SOL. The SOL is void if in fact the respondent has not delivered the assessment in a timely manner as delineated and required. Again to reiterate, a taxpayer's last-known address is the address that appears on the taxpayer's most recently filed return **(Taylor v. Commissioner, (1990) T.C. Memo. 1990-559; King v. Commissioner (9th Cir. 1988) 857 F.2d 676; Appeal of W. L. Bryant, 83-SBE-180, August 17, 1983.)**

There was no protested NPA because the appellant never received any notification from the respondent. **EX# C, and G** The respondent has appellant listed as living at [redacted] The appellant know nothing of this address, he has never been there nor has he ever lived there.

limitations.

2000

Appellant filed a tax return for 2000 on January 24, 2008, reporting zero self-assessed tax and reporting withholding credits of $220. Respondent processed and accepted this return as filed, but denied the $220 refund on June 26, 2008, as time barred by the statute of limitations.

2001

The 2001 tax year is similar to the 1999 tax year, in that EDD records disclosed appellant's wages to be $46,105, no return was filed, which resulted in an unprotested NPA, various penalties and interest. Respondent then commenced collection action which resulted in payments totaling $2,439.46 that were posted to appellant's 2001 account from January 9, 2004 to September 10, 2004. On January 24, 2008, appellant filed his 2001 return with self-assessed tax of $356, claiming estimated payments made of $2,439 and a refund of $2,897 on the return. Respondent accepted the return, but had no record of any payments totaling $2,897. Based on this refund claim, respondent completely abated the late filing penalty and filing enforcement fee and reduced the notice and demand penalty to $89. This reduction in tax and penalties resulted in an overpayment on the 2001 tax year in the amount of $2,808.46 which respondent treated as a refund claim which it denied on June 26, 2008, as time barred by the statute of limitations.

2002

The 2002 tax year is similar to the 2001 tax year, in that EDD records disclosed appellant's wages to be $49,307, no return was filed, which resulted in an unprotested NPA, various penalties and interest. Respondent commenced collection action which resulted in payments totaling $1,639.94 that were posted to appellant's 2002 account from November 7, 2005 to April 1, 2006. Then on April 5, 2006, respondent transferred an overpayment from the 1996 tax year in the amount of $1,346.68 to satisfy the balance of the 2002 tax year. On January 24, 2008, appellant filed his 2002 return with self-assessed tax of $513, claiming estimated payments made of $975 and a refund of $1,230 on the return. Respondent accepted the return, but had no record of any payments totaling $975. Based on this refund claim, respondent completely abated the late filing penalty and filing enforcement fee and reduced the notice and demand penalty to $128.25. This reduction in tax and penalties resulted in a

In response to the Hearing Summary
Personal Income Tax appeal Case #464314

Tax year 2000

Please address preliminary question as it is applicable to this year and the issues that prohibited the appellant from filing his income taxes to what was detailed in the appellant's response to the question.

In 1995 the appellant had a complete nervous medical break down the condition was exacerbated as time went on and the condition escalated in 2000 culminating with the appellant completely withdrawing and remaining weeks on end in his home. The appellant had no money because of the levies by the respondent and demands to pay rent. The appellant's rent was $775 and the NDI was $685. And the FTB was talking 290. Every pay period.

The appellant was incapable of filing this year's tax returns let alone any of the returns during the years that they were actually due. I was in a state of complete turmoil with my life on the line.

The appellant was physically assaulted on the job by two management staff January 27, 2000, and was removed from work by his physician and psychiatrist. The appellant was struck in the head three times by management staff at the orange county facility. The appellant did not work for the entire year.

The respondent garnished the appellant NDI which left the appellant nothing to live on. The appellant was receiving during this time only $685.00 per month. Funds were taken and applied to tax years 95, 96, 98. The appellant had nothing to live on at all. During this time the appellant faced eviction, termination of all services to his household with children living there. **EX# N,** What invalidated the respondent's position are the following:

- the FTB failed to notify the appellant of notification of collections.
- The FTB failed to send and effect NPA to the appellant's correct address of record, of which the FTB had. 1984 thru 1993 income tax filing. Respondent took the information and processed into their system
- The respondent sent NPA to an address that appellant had not resided in over 12 years by then, but had filed subsequent income tax returns in 1993 with the current and correct address.
- The respondent has the appellant's current and correct employer's address as well, since the appellant also works for the state of California.
- The respondent in the past have sent communiqués to the appellant via his employer.
- The NPA is invalid due to mailing to incorrect address, incorrect persons, thus the SOL runs out/expires.
- The NPA in affect is never sent or presented to the appellant visa vie athe aforementione.
- All of the aforementioned invalidates the claims of the respondent.
- The overpayment is a plausible consideration

Challenge to last known address. P and A

An assessment is timely if it is mailed to the taxpayer's last-known address before the applicable time limit. As a general rule, a taxpayer's last-known address is the address that appears on the taxpayer's most recently filed return, unless FTB is given clear and concise notice of a different address. (Taylor v. Commissioner, (1990) T.C. Memo. 1990-559; King v. Commissioner (9th Cir. 1988) 857 F.2d 676; Appeal of W. L. Bryant, 83-SBE-180, August 17, 1983.)

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It is the considered opinion of the appellant that the respondent had failed to properly identify the appellant and has failed to meet the preliminary precept under law with regards to validation of the SOL. The SOL is void if in fact the respondent has not delivered the assessment in a timely manner as delineated and required. Again to reiterate, a taxpayer's last-known address is the address that appears on the taxpayer's most recently filed return **(Taylor v. Commissioner, (1990) T.C. Memo. 1990-559; King v. Commissioner (9th Cir. 1988) 857 F.2d 676; Appeal of W. L. Bryant, 83-SBE-180, August 17, 1983.)**

There was no protested NPA because the appellant never received any notification from the respondent. **EX# F 3rd page incorrect and Ex# G most recent filed returns correct address.** The respondent has appellant listed as living at [redacted]. The appellant know nothing of this address, he has never been there nor has he ever lived there.

In response to the Hearing Summary
Personal Income Tax appeal Case #464314

Tax year 2001

Please address preliminary question as it is applicable to this year and the issues that prohibited the appellant from filing his income taxes. What invalidated the respondent's position are the following:

- the FTB failed to notify the appellant of notification of collections.
- The FTB failed to send and effect NPA to the appellant's correct address of record, of which the FTB had. 1984 thru 1993 income tax filing. Respondent took the information and processed into their system
- The respondent sent NPA to an address that appellant had not resided in over 12 years by then, but had filed subsequent income tax returns in 1993 with the current and correct address.
- The respondent has the appellant's current and correct employer's address as well, since the appellant also works for the state of California.
- The respondent in the past have sent communiqués to the appellant via his employer.
- The NPA is invalid due to mailing to incorrect address, incorrect persons, thus the SOL runs out/expires.
- The NPA in affect is never sent or presented to the appellant visa vie athe aforementione.
- All of the aforementioned invalidates the claims of the respondent.
- The overpayment is a plausible consideration

By this time the respondent was garnishing the appellant every month. Still no NPA at all, there were no notifications sent to the appellant regarding anything.

Challenge to last known address. P and A

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It is the considered opinion of the appellant that the respondent had failed to properly identify the appellant and has failed to meet the preliminary precept under law with regards to validation of the SOL. The SOL is void if in fact the respondent has not delivered the assessment in a timely manner as delineated and required. Again to reiterate, a taxpayer's last-known address is the address that appears on the taxpayer's most recently filed return **(Taylor v. Commissioner, (1990) T.C. Memo. 1990-559; King v. Commissioner (9th Cir. 1988) 857 F.2d 676; Appeal of W. L. Bryant, 83-SBE-180, August 17, 1983.)**

There was no protested NPA because the appellant never received any notification from the respondent. **EX#** The respondent has appellant listed as living at [redacted] The appellant know nothing of this address, he has never been there nor has he ever lived there.

In response to the Hearing Summary
Personal Income Tax appeal Case #464314

Tax year 2002

Please address preliminary question as it is applicable to this year and the issues that prohibited the appellant from filing his income taxes. What invalidated the respondent's position are the following:

- the FTB failed to notify the appellant of notification of collections.
- The FTB failed to send and effect NPA to the appellant's correct address of record, of which the FTB had. 1984 thru 1993 income tax filing. Respondent took the information and processed into their system
- The respondent sent NPA to an address that appellant had not resided in over 12 years by then, but had filed subsequent income tax returns in 1993 with the current and correct address.
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There was no protested NPA because the appellant never received any notification from the respondent. **EX# C, and G** the respondent has appellant listed as living at [redacted] The appellant know nothing of this address, he has never been there nor has he ever lived there.

Challenge to last known address. P and A

An assessment is timely if it is mailed to the taxpayer's last-known address before the applicable time limit. As a general rule, a taxpayer's last-known address is the address that appears on the taxpayer's most recently filed return, unless FTB is given clear and concise notice of a different address. (Taylor v. Commissioner, (1990) T.C. Memo. 1990-559; King v. Commissioner (9th Cir. 1988) 857 F.2d 676; Appeal of W. L. Bryant, 83-SBE-180, August 17, 1983.)

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		Column A	Column B	Column C
Tax Year	Return due date[5]	4-Year statute expires	Date last payment applied	Refund claim date
1995	April 15, 1996	April 15, 2000	Oct. 11, 2005	Jan. 24, 2008
1996	April 15, 1997	April 15, 2001	June 10, 2005	Feb. 9, 2006
1997	April 15, 1998	April 15, 2002	March 12, 2008	Jan. 24, 2008
1998	April 15, 1999	April 15, 2003	March 12, 2008	Jan. 24, 2008
1999	April 15, 2000	April 15, 2004	January 9, 2004	Jan. 24, 2008
2000	April 15, 2001	April 15, 2005	April 15, 2001	Jan. 24, 2008
2001	April 15, 2002	April 15, 2006	Sept. 10, 2004	Jan. 24, 2008
2002	April 15, 2003	April 15, 2007	April 5, 2006	Jan. 24, 2008

In each case, respondent asserts that the refund claim (Column C) was made after close of the four-year statute (Column A). Thus, respondent argues that none of the refund claims satisfied the four-year statute of limitations. As for the one-year statute of limitations, respondent claims that the one-year statute had not expired for all of the payments that were made/credited to appellant's account for 1996, 1997 and 1998 and that as discussed above overpayments on those accounts credited within one year of the refund claim were either refunded to appellant or credited to other tax years. For the remaining tax years and for payments credited for 1996, 1997 and 1998 more than one year before the refund cla date (compare Column B with Column C), according to respondent, the one-year statute of limitations was not satisfied, so no refund/credit was available.

Respondent claims that all mail was sent to appellant's last known addresses, which respondent updated as it received additional information (e.g., a federal Form 1099). (Resp. Supp. Br. at 2 and Exhibit B.) Respondent contends that appellant did not notify respondent of his LA Address until he filed his 1996 return on February 9, 2006, well after the earlier notices had been mailed to appellant. Respondent also contends that all mailings appeared to have been received, as none was returned as undeliverable by the U.S. post office. (Resp. Supp. Br. at 2.)

As for the bankruptcy stay, respondent claims the bankruptcy filing was dismissed by the bankruptcy court on July 12, 1995. (Resp. Supp. Br. at 3 and Exhibit C.) Respondent states that its first NPA for the 1995 tax year was not issued until July 22, 1997. Thus, there were no bankruptcy stay

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[5] Board staff did not review all of the April 15 filing due dates referenced by respondent's chart to determine whether of these dates fell on a Saturday or Sunday. If that occurred, then the return could have been filed on April 16 or 17 for years without penalty. (Cal. Code Regs. tit., 18 § 18566.) This issue is not material to the outcome of this case.

Challenge to last known address. P and A

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The respondent knew my address and [redacted] was not the last known address that the respondent had on record. The appellant live only for a year at the aforementioned and move when he got married in 1984. The appellant moved to Alhambra and the respondent had this address, then in 1985 the appellant bought his home and move there, additionally the respondent had this address also, they were all on the income tax returns file with respondent as a matter of office record, in addition to the fact that in 1996 the appellant went into the respondents offices and conducted tax business and updated all information. **EX# G**

The seizure of the appellant's salary in this matter represents a crime being committed by the respondent. It means that for 6 to 8 months the appellant will have worked for free devoid of being paid for the months that the respondent is saying the appellant is not entitled to get the overage collected by the respondent back. All monies in this matter were collect from 1993, 2000 thru 2002 and subsequently 2003 through 2008.

In the state of California it is illegal to work someone devoid of compensation commensurate to the work performed. The appellant consented to the having his wages garnished, was possibly given he wrong information by the respondents representatives installment agreement, nonetheless the appellant requested an installment agreement, endured the garnishments, placed the respondent on notice as to what the respondent had in fact collected. The appellant made all of this available and told the respondent of all that was necessary to be paid in 2002. Bu 2002 all had been paid and of collected by respondent, yet the respondent refused to release the garnishment and continued to collect even when all liabilities, penalties and interest had been paid as of 2002. The respondent continued to collect from the appellant until the respondent could not collect any further which is when the appellant filed all returns in January 2008 the last month the appellant was garnished for $325.00.

Numerous times the respondent filed multiple liens against the appellant in effect stopping him from securing loans and or other means to resolve the issues financially. In two instances where the appellant had two liens filed against him for the same year. The appellant was never sent any notifications of tax leins to be filed until the year 2003. **EX# K**

The appellant attempted numerous times to resolve the issues but simply was too over loaded and incapable of constantly dealing with such negativity. The appellant went to his credit union numerous times and applied for loans only to be turned down because of the negative impact of the tax liens filed against him with prohibited him from resolving the issues.

overpayment on the 2002 tax year in the amount of $3,113.36 which respondent denied as time barred by the statute of limitations.

This timely appeal followed.

Contentions

Appellant's Contentions

Appellant appears to contend that the four-year statute of limitations expires four years from the date a payment is collected and that the refund claims were timely made within those four years. Appellant also appears to contend that respondent has arbitrarily applied payments between years and has over collected amounts as part of its collection process. Appellant claims that the returns were not filed due to factors in his life that were out of control.

Appellant contends that he never received mailings at either of his two South Pasadena addresses and that he lived at a different address in Los Angeles (the LA Address).

Appellant contends that he has been subjected to double taxation. It appears that appellant may be referring to the fact that he was subject to regular wage withholding and collection efforts for other tax years that occurred simultaneously.

Appellant appears to contend that for the tax years at issue due to family misfortunes, he was physically unable to file his tax returns. Appellant also appears to place part of the responsibility for not filing earlier with his CPA.

Finally, appellant contends that he filed for bankruptcy and that respondent's collection efforts violated the automatic stay conditions of that filing.

Respondent's Contentions

Respondent contends that for each of the tax years at issue appellant's refund claims were barred by both the four-year and one-year statute of limitations. Respondent provided the following chart to show how this occurred.

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Regarding the contentions of the respondent.

1. The respondent contends that the appellant is barred based upon the SOL from receiving the over collection of his salary by the respondent. The appellant went into the respondents office in Los Angeles and was told by the respondents representative that after filing all returns January 2008 that all demands for taxes have been met, that all penalties and interest have been met and paid, but that there was a large credit balance left on the account of the appellant. Further that the appellant would have to submit a claim for the balance to be given back. Additionally this echoes the same thing the appellant was told by Toni Holladay supervisor for the respondent in the very same office January 2004 the very day the appellant went into the office and request an installment plan and or agreement from the respondent until he could get his life in order sufficient that would permit him to file all returns necessary. I told her I wanted an installment agreement she told me that she would provide me with arrangement that would take $325.00 installments until I filed all of my returns which would be far less every month than what was taken from in November and December of 2003. Also while in the office this time the appellant locations and address was updated. **EX# C, and G for update as well.**

2. With regards to the appellant last know addresses:
   EX# C, and G

The appellant in and during the years on numerous occasions did and have cause to actually go into the offices of the respondent. Upon each and every visit or telephone call the appellant would be asked the following.

- What is your social security number?
- What is your current address
- What is your telephone number
- What is your work telephone number

My residential addresses:

Year		
1982 to 1983	[redacted]	Mother's home appellant live with mother
1983 to 1985	[redacted]	
1985 to 1998	[redacted]	bought home
1999 to presen	[redacted]	

Additionally, the appellant also work's for the state of California and it is very easy to locate me. The respondent had my personnel information, and it is in their relational database as evidenced with the documentation submitted by the respondent. It further is evidence with the actual returns filed and reflecting on the W2 forms issued by the controller's office. **EX#G** 1984 returns through 1993 reflect current location which were taken by the FTB and updated in their systems, Yet the send their NPA to an address I live there for a year only and was gone for more that 12 to 17 years.

These are all standard questions asked of every one when making telephone inquiries, visiting the offices and or conducting business of any sort in the office of the respondent. The appellant was in the office of the respondent numerous times in efforts to demonstrate some sort of good faith and in an effort to try and address the problems the appellant was facing.

Not only did there responded send the information and or notices to wrong addresses but to the wrong persons as well. Which may explain the reason for the appellant identify being compromised. **EX# F**

orders in place when the NPAs and collection efforts were instigated for any of the tax years at issue.

Respondent claims that it has no voluntary payment agreement with appellant, but does have a record of a withholding order forwarded to appellant's employer which resulted in regular wage garnishments that were applied to appellant's unpaid final liabilities for the 1995, 1996, 1997, and 1998 tax years.

As for double taxation, respondent claims that appellant was not taxed twice for any income earned. Instead, appellant is confusing regular wage withholding with wage garnishments that occurred at the same time for unpaid taxes owed from previous tax years.

Applicable Law

Under R&TC section 19306, a refund is permitted if made within either of the two following periods, whichever is later: (1) four years from when the return was timely filed or four years from the last day prescribed for filing the return (determined without regard to any extension of time for filing the return) (the four-year period); or (2) one year from the time of actual payment (the one-year period). Generally, refunds can only be granted to the extent they fall within these statutory periods. (*Appeal of Robert A. and Nancy R. Jacobs,* 65-SBE-029, Aug. 3, 1965; *see also Prussner v. U.S.* (7th Cir. 1990) 896 F. 2d 218.)

The statute of limitations can be extended if the taxpayer can prove he was financially disabled, in that he was unable to manage his financial affairs by reason of a medically determinable physical or mental impairment that is either deemed to be terminal or expected to last for a continuous period of not less than 12 months. (Rev. & Tax. Code, § 19316.) A taxpayer will not be deemed financially disabled if another person is legally authorized to act on behalf of the taxpayer in financial matters. (*Id.* subd. (b)(2).)

If respondent determines that an overpayment has been made by a taxpayer for any reason, for any tax year, the amount of the overpayment may be credited against any amount then due from the taxpayer. (Rev. & Tax. Code, § 19301.) When such an overpayment is credited, for purposes of calculating the statute of limitations for refunds for the year to which it was credited, the deemed payment shall occur at the time the credit is allowed. (Rev. & Tax. Code, § 19383.)

Tax collected through withholding during the calendar year, for statute of limitation

Applicable laws:

Installment agreement:

The appellant attempted on numerous occasions to secure funding necessary to cure the problem that the respondent had however, was stopped by the FTB with the filings of numerous liens against the appellant prohibiting any sort of solution. The main reason was multiple liens had been filed against the appellant in 2003 and prior devoid of notification, thus prohibiting the appellant from resolving the issues financially in contrast to RTC 21019

Although not mentioned in the hearing summary I wish to draw attention to the fact that the respondent has filed in two instances double tax liens against me let alone the fact that the liens were filed devoid of notification of any sort.

RTC 21019. Installment agreement or modification is all the same by legal definition as in B and P Code as well as with the IRS.

If after filing or recording the lien, the board determines that a release of the lien will facilitate the collection of the tax liability or will be in the best interest of the taxpayer and the state, it shall mail a release of that lien to the taxpayer and the entity recording the lien. If the lien is obstructing a lawful transaction and its release will facilitate the collection of the tax liability, or will be in the best interest of the taxpayer and the state, the board shall immediately do both of the following:

(1) Issue a release of lien to the appropriate party.

(2) Upon the request of the taxpayer, mail a copy of the release to the credit reporting companies, financial institutions, or any creditor whose name and address is provided by the taxpayer.

(f) This section shall not limit the circumstances in which the Franchise Tax Board may release a lien. The Franchise Tax Board may release a lien under any circumstances to facilitate the collection of the tax liability or, if that release is in the best interest of the taxpayer and state, and take any action associated with the release of that lien it deems appropriate.

The respondent has filed multiple liens against the appellant of which with all of the returns as of January 2008 currently being filed now have not been removed. Again as in the past no notification at all was sent to the appellant. The lien was simply filed. Now this lien is on the appellant's credit profile for the next 10 years.

21019. (a) At least 30 days prior to the filing or recording of liens under Chapter 14 (commencing with Section 7150) or Chapter 14.5 (commencing with Section 7220) of Division 7 of Title 1 of the Government Code, **the board shall mail to the taxpayer a preliminary notice. The notice shall specify the statutory authority of the board for filing or recording the lien, indicate the earliest date on which the lien may be filed or recorded, and state the remedies available to the taxpayer to prevent the filing or recording of the lien. In the event tax liens are filed for the same liability in multiple counties, only one preliminary notice shall be sent.**

(b) The lien shall not be filed or recorded if the taxpayer demonstrates to the board by substantial evidence, within 30 days after receiving the notice, that a filing or recording of a lien would be in error. The preliminary notice

purposes under R&TC section 19306, is deemed to have been paid on the last day prescribed for f the return (the following April 15). (Rev. & Tax. Code, § 19002, subd. (c)(1).)

It is well settled that respondent's mailing of a notice to the taxpayer's last-known address is considered sufficient even if the notice never actually reaches the taxpayer. (*Appeal of Yvonne M. Goodwin*, 97-SBE-003, Mar. 19, 1997; *Appeal of Jon W. and Antoinette O. Johnston*, 83-SBE-238, Oct 26, 1983.) Known as the "last-known address rule," this rule protects the taxing agency and the statutory scheme of assessment and appeal from a failure by the taxpayer to inform the taxing agency of a change in address. (*Delman v. Comm'r* (3rd Cir. 1967) 384 F.2d 929, 933.) Here there is no indicatio that the various notices issued by respondent for the relevant time periods were returned as undeliverable.

It is well settled that a presumption of correctness attends respondent's determinations as to issues of fact and that appellant has the burden of proving such determinations erroneous. (*Appeal of Oscar D. and Agatha E. Seltzer*, 80-SBE-154, June 29, 1980.) This presumption is, however, a rebuttable one and will support a finding only in the absence of sufficient evidence to the contrary. (*Id.*) Respondent's determination cannot, however, be successfully rebutted when the taxpayer fails to p nt uncontradicted, credible, competent, and relevant evidence to the contrary. (*Id.*) To overcome the presumed correctness of respondent's findings as to issues of fact, a taxpayer must introduce credible evidence to support his assertions. When the taxpayer fails to support his assertions with such evidence, respondent's determinations must be upheld. (*Id.*) A taxpayer's unsupported assertions are not sufficien to satisfy his burden of proof. (*Appeal of James C. and Monablanche A. Walshe*, 75-SBE-073, Oct. 20, 1975.)

STAFF COMMENTS

It appears to Board staff that the issue of this case is whether appellant's refund claims were made within either the four-year period or the one-year period. Based on the chart above, it appears that for most of the tax years at issue the refund claims were made after the four-year statute expired and that except for some garnishments made for 1996, 1997 and 1998, the remaining refund claims missed the one-year statute on refunds of overpayments. In addition, for 1996, 1997 and 1998, it appears that appellant received partial payments that were made (pursuant to collection activity) v n

the applicable one-year statute that were either refunded directly to appellant or credited to another tax year balance due pursuant to R&TC section 19301. Thus, at the oral hearing, appellant should be prepared to demonstrate through documentary evidence that the dates utilized by respondent were materially incorrect and whether either the four-year statute or one-year statute was misapplied by respondent.

If appellant claims that either the four-year or one-year periods should be tolled due to financial disability, appellant should be prepared to provide documentary evidence that he was not able to handle his financial affairs during these periods, including how appellant was still able to work and support himself financially.

Appellant should also be prepared to provide documentary evidence that he regularly updated his address with respondent and that it was respondent who failed to utilize appellant's last known address.

Finally, to the extent appellant believes (1) that amounts were garnished during the one-year statute (i.e., one year prior to his refund claim) that were not refunded/credited to him or (2) that estimated payments were made (which respondent has no record of), appellant should provide documentary evidence (such as a paycheck stub) showing the date and amounts of the garnished wages (made within one year of the date of his refund claim) and estimated tax payment check copies (also made within one year of the date of his refund claim). In addition, for any denied estimated tax payments, appellant should explain whether he treated any of his employer related income tax withholding or garnished wages as an estimated payment, or whether his claimed estimated tax payments were in fact additional supplemental checks made out in favor of respondent as estimated tax payments for any of the refund years at issue. As stated above, if copies of such checks exist, appellant should bring them to the oral hearing.

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Grays_cep

Overpayment of Tax

The preliminary precept to over payment of taxes one must prove there were in fact taxes overpaid. **P and A**

In addition to proving that the claim was filed before the expiration of the statute of limitations, the taxpayer must prove entitlement to the refund or credit. In other words, there must be an overpayment of tax for which a refund can be granted. The United States Supreme Court defined an overpayment as the **"excess of that properly due."** (*Jones v. Liberty Glass Company* (1947) 332 U.S. 524, 532.) A claimed overpayment of income tax may not be refunded where a correct computation shows the amount paid does not exceed the amount of tax, which might have been properly assessed and demanded. (*Lewis v. Reynolds* (1932) 284 U.S. 281, 283; Rev. Rul. 81-87, 1981-1 C.B. 580.)

The date of an overpayment is the date of payment of the first amount that is in excess of the tax liability and the dates of payments of all amounts subsequently paid with respect to such tax liability. (Treas. Reg. section 301-6611-1(b).)

Challenge to last known address defense. P and A

An assessment is timely if it is mailed to the taxpayer's last-known address before the applicable time limit. As a general rule, a taxpayer's last-known address is the address that appears on the taxpayer's most recently filed return, unless FTB is given clear and concise notice of a different address. (Taylor v. Commissioner, (1990) T.C. Memo. 1990-559; King v. Commissioner (9th Cir. 1988) 857 F.2d 676; Appeal of W. L. Bryant, 83-SBE-180, August 17, 1983.)

Validity of NPA

An assessment is timely if it is mailed to the taxpayer's last-known address before the applicable time limit. As a general rule, a taxpayer's last-known address is the address that appears on the taxpayer's most recently filed return, unless FTB is given clear and concise notice of a different address. (Taylor v. Commissioner, (1990) T.C. Memo. 1990-559; King v. Commissioner (9th Cir. 1988) 857 F.2d 676; Appeal of W. L. Bryant, 83-SBE-180, August 17, 1983.)

Indirect payment made by taxpayer

Payments made by a taxpayer received through FTB's collection efforts are effective the date the payments are received. Payments that are transferred from another tax year are effective as of the date the payments are transferred. (Revenue and Taxation Code section 19383, *United States v. Swift & Co.* (1931) 282 U.S. 468, 476.)

The respective tax year's liability must first be fully paid before a refund or credit of a payment that overpaid that liability can be claimed. With the exception of the informal refund claim procedure provided by Revenue and Taxation Code section 19322.1 described in section 5, a refund or credit can be allowed for only those overpayments that were received or were effective within one year of the date the taxpayer's claim was filed with FTB. (*Appeal of W.J. Sasser*, 63-SBE-126, November 5, 1963; *Masi v. Nagle* (1992) 5 Cal.App.4th 608, 613-615, 7 Cal.Rptr.2d 423.)

Claim for return or refund.

informal claim for refund

Generally, a taxpayer must pay all tax and interest for a tax year before filing a claim for refund. If, however, a taxpayer files a claim for refund before all tax and interest for that tax year are fully paid, the claim may be considered an " informal claim for refund." (R&TC Section 19322.1). The statute of limitations will be tolled (paused) as of the date the informal claim is filed. The claim will not be deemed "perfected" and filed until all of the tax and interest for that year are paid. If the informal claim is perfected, the amount of a refund or credit is limited to the total payments made within seven years of the date the claim is "perfected."

Financial Disability Due to Medically

For individual taxpayers, the running of the statute of limitations for filing a refund claim will be suspended during any period that the individual is determined to be "financially disabled." A taxpayer will meet this provision if the individual is unable to manage his or her financial affairs by reason of a medically determinable physical or mental impairment, that is either deemed to be a terminal impairment or is expected to last for a continuous period of not less than 12 months. (Revenue and Taxation Code section 19316.)

Overpayment of Tax

The preliminary precept to over payment of taxes one must prove there were in fact taxes overpaid. **P and A**

In addition to proving that the claim was filed before the expiration of the statute of limitations, the taxpayer must prove entitlement to the refund or credit. In other words, there must be an overpayment of tax for which a refund can be granted. The United States Supreme Court defined an overpayment as the **"excess of that properly due."** (*Jones v. Liberty Glass Company* (1947) 332 U.S. 524, 532.) A claimed overpayment of income tax may not be refunded where a correct computation shows the amount paid does not exceed the amount of tax, which might have been properly assessed and demanded. (*Lewis v. Reynolds* (1932) 284 U.S. 281, 283; Rev. Rul. 81-87, 1981-1 C.B. 580.)

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Conclusion

The appellant has in fact enclosed copies of statements directly from the State of California's Controllers office which are the actual pay records of payment to the respondent, in addition Checks can be provided for all years garnished however there are cost and economic issue that make this prohibitive for the appellant since the appellant is still being garnished, as well as expenses associated with the death of his mother and subsequent court issues created by a family member of the death of his mother.

I would request of the board to find in favor of the appellant by virtue of the preponderance of evidence and to understand that the appellant had no malice, nor ill will with regards to not filing income tax returns however, the actions taken against the appellant has been adversarial and is demonstrative of the a careless disregard for the existence of the appellant and those circumstances that prohibited the appellant from being able to function as everyone else does. The appellant has been denied due process within RTC and has been penalized inordinately for years. The respondent has made error after error and it has proven costly and detrimental to the appellant. There are issues currently still at bay with the respondent and appellant where as the appellant is paying due to the carelessness of the respondent.

The facts are simple:

1. The appellant could not file the appellant returns on time, yes there were issues not of the appellant making though.
2. the appellant did stay in touch with the respondent telephone calls, and general business with the respondent
3. The respondent has and had my correct information always.
4. The respondent sent NPA to addresses belonging to the appellant for more than 12 years and continued to do so regularly.
5. The respondent sent the appellants information to the wrong person at the wrong address.
6. Upon attempting to resolve the issues the respondent had filed tax liens against the appellant which prohibited resolution of any sort.
7. When the appellant asked the respondent to remove the liens to secure a loan to pay the respondent the response was no.
8. The appellant owed in taxes, an amount that was far less than was what garnish from him. The account with respondent reflects now over $24,000.00 including garnishments as of 2010.
9. The statue only run to 2002 yet the respondent even after being placed on notice continued to take the appellant money when there was no further money owed to the state to be collected one or for.
10. The appellant was then told by the respondents representative in the Los Angeles office that it did not matter that the 1996 return the was filed, he then quipped the garnishments will continue until you file all of your returns.
11. The appellant responded with yes I know I am working on those right now. This was Feb. 09, 2006. The appellant also stated "the FTB is paid now you have now collected all of the taxes and enough for penalties and interest" The representative them quipped again "you will never see any of that money back"

12. In essence the respondent knew the SOL had run.
13. **The respondent knew it had already collected sufficient funds to pay all of the tax liability associated with the appellant and remain in its posture to continue to seize the appellant salary.**
14. **This was intentional and abusive to the appellant.**
15. **The respondent knew exactly when the tax bill would have been satisfied and or paid completely and after it was paid continued garnishing the appellant's wages when there was no more debt to pay on.**
16. The respondent knew the debt had been paid.
17. The respondent in spite of the taxes all being paid at the very latest by 2004 continued to take the money of the appellant.
18. Additionally and most importantly the monies applied to the later and or past years was by the respondents choosing, thus the appellant had no control on when, where, or how funds are or were being applied.
19. The respondent took monies earned from 2003 through 2008 to pay a tax liability from 1995 through 2002 where the respondents SOL had run.
20. <u>The SOL is applicable to the time frame of 1995 up to September 2002 only, and for all monies, penalties, and interest for that time frame, however the SOL does not apply to monies earned in future years such as 2003 to 2008 because the SOL had already ran by the time the respondent HAD NOT SENT OUT THE TIMELY NPA.</u>
21. When the bill came due on the 1995 through 2002 block of monies the money for 2003/2008 was not earned, SOL does not and cannot be applied to a time frame which has not occurred.
22. The respondent simply refused to release the appellant salary to him so her could take care of his mother and hand his business which also included filing all of his taxes.
23. One of the main issues was the appellant's inability to file taxes also because for years he has subsisted on nothing, meaning no money at all for years, and ultimately was forced to watch his mother die because of all that was being taken from him.
24. The SOL is completely inapplicable because by law the state failed to present to the appellant in a timely manner the assessment. Instead the respondent sent letters and personal tax identifying information on the appellant to the wrong address for more than 7 to 8 years. The last known address of record would be by law the last income tax return that the appellant filed. In this case that would the appellant's returns for the years 1984 through 1993. Additionally, the respondent has in the past sent communiqués and notices to my HR department, I work for the state of California also so communications is easy. The NPA was never sent therefore the SOL expired and there is no issue with the return of the over collected monies from my salary.
25. Additionally the respondent continued to do so even when there was no response and after the appellant had made numerous visits to the Los Angeles offices as well as the Santa Ana offices and provided information directly in the office of the respondent and watched as the representative write the information down.

What happened to cause the problems

Summary:

- The problems all began with my being hired by the state of California in 1979.
- I have been in a state of continuous harassment, discriminatory differential treatment by the state of California personnel for more than 26 years in the department that I work in. **Ex # A, B, D, E, E1, E2**
- Upon being hired I was called names constantly
- Ridiculed, harassed , slandered, libeled, defamed all because I am perceived as black
- We were hired to the agency because of complaints filed back in the 1960, and 1970's.
- Although hired as a result of Federal intervention those in State management were not happy with the federal government ordering the state of California to diversify its employment ranks.
- I was recruited from Cal State LA coming from the physics lab. I was conducting experiments that day.
- Once all looked good to the federal government they left, that is when the harassment began for most of us (Us meaning those of us hired in that were people of color).
- I was called a **"Smart Nigger"** because of a back ground in Astro-physics and Aeronautical engineering.
- I was publically humiliated regularly by certain individuals on a regular basis.
- I was married with a 2 year old and needed my job, so I said nothing and tried to tolerate the indignation.
- There was no resolve, help, or solutions for those of us of color. I had to just take it daily.
- The constitution of the state of California was a joke a placebo that was non enforceable on any level.
- This continued for years. I learned to accept it and focused on my work but the harassment was continuous.
- I fix technical issues for the state but never got any sort of credit for it. Instead of being rewarded for saving the state money I was hated and then management would ramp um the mistreatment.
- Over the years I addressed many issues for the state of California and saved the state money, yet, It all meant nothing at all.
- The appellant during this time was as it would be described later on, he is Black Balled within the agency because someone did not care for him.
- The appellant was later told that he was a threat to many of those holding managerial spots who actually did not qualify for them.
- The appellant wife stealing money from my business account. She took The appellant merchants checks and forged them and attempted to cash them at The appellant bank. The bank called me and told me. They had her on camera.
- While this was going on the appellant discovered the appellant wife had become involved with her boss at her job LASO (Los Angeles Sheriff's Office), and his wife. They were a threesome.
- The appellant wife's boyfriend wanted to kill the appellant he was a LASO detective. It was this that depressed the appellant even more and began to stress me along with the issues at work.
- The appellant was virtually helpless and all was way out of control.
- Now the appellant was being pressured at work with constant harassment as well as with The appellant wife being involved in a clique at work where all of the married women had boyfriends there but her's wanted to kill the appellant and she was going along with him.
- She later confessed that he got her to go to the city of industry sheriff's station to file a false report on the appellant as the first stage of setting the appellant up to kill him.
- During this time the respondent had been taking monies from the appellant during this time.
- The appellant attempted to work with the FTB and the appellant always updated the appellant information with them because this is simply standard operating procedure with them. The appellant would always call the FTB or go into the offices since during that time the appellant was close to them in proximity.

- He had motive, position and the authority with the Sherriff's department to do so.
- The appellant was alone; the appellant had no resolve with the appellant's employer to stop the endless harassment, mistreatment, the denial of promotions all while at work.
- In addition to the problems and potential for the appellant's death and the relationship that the appellant's so called wife had just gotten herself into with her boss and her employer.
- To add fuel to this the FTB was now full blown at odds with the appellant and my wife over our income and was attempting to garnish us.
- All during this time the appellant home was in foreclosure still in spite of the BK13 and as indicated previously the appellant wife was stealing money from the accounts. The appellants business was being sabotaged by the appellant wife and clientele with the systematic theft of monies. The appellant wife was involved with her boss who was a LASO Sherriff Deputy Detective who wanted to kill the appellant, The FTB was constantly at the appellant's back door with demands to garnish through the employers of the appellants wife and the appellant as well. **EX# C**
- In 1995 all was bad and only to get worse in 1996. By this time The appellant knew that The appellant was spiraling out of control and there was no end in sight. FTB was taking money from The appellant and was after my wife. **EX# C**
- In 1996 the appellant was contemplating suicide but did not go through it because of moral convictions. **EX# A**
- In 1996 the appellant was in the FTB offices stopping a garnishment for The appellant and my wife. The appellant updated all of the information regarding the appellant and her, as well as our whereabouts and telephone numbers. **EX# C**
- The appellant continued working with the FTB on both our behalf's and tried to resolve what The appellant could all the while The appellant was under constant duress and harassment by the state of California's DOT managerial staff who want me to fire me because The appellant was of African descent. **EX# C**
- By this time the FTB was garnishing the appellant and his wife of which later it was accomplished. **EX# C**

Here is what I was going through on a daily basis. There is much much more but I know it is not of interest to you.

CA41453EX

Prepared expressly for the State of California

BOARD OF EQUILIZATION

APPEAL HEARING

CASE ID # 464314

Submitted by

CHARLES E. GRAYS II

EXHIBITS FOR ISSUES OF CALENDAR

EXHIBIT # 1

Evidence of all income tax filings 1995 thru 2006.

2007, 2008, 2009 also filed as of October 2010.

JAN 24 2008 REC'D

California Resident Income Tax Return 2000

[redacted]

540

JAN 24 2008 REC'D

California Resident Income Tax Return 1999

FORM 540

Fiscal year filers only: Enter month of year end: month _____ year 2000.

Step 1 Your first name: CHARLES | Initial: E | Last name: GRAYS II

JAN 24 2008 REC'D

California Resident Income Tax Return 1998

FORM 540

Fiscal year filers only: Enter month of year end: month

JAN 24 2008 REC'D

California Resident Income Tax Return 1997

FORM 540

Fiscal year filers, enter year ending: month | year 1998

Step 1 Your first name: CHARLES | Initial: E | Last name: GRAYS II | Your social security number | Do Not Write

JAN 24 2008 REC'D

California Resident Income Tax Return 1995

FORM 540

Step 1 Name and Address

Use the California mailing label. Otherwise, please print or type. Fiscal year beginning , 1995, ending , 19

Your first name and initial: CHARLES E. | Last name: GRAYS II | [redacted]

If joint return, also give spouse's name and initial | Last name

Present home address — number and street including P.O. Box or rural route: [redacted] | Apt. no.

Do Not Write In These Spaces: P, AC, A, R, RP

Step 2 Filing Status — Check only one.

1 ☐ Single
2 ☐ Married filing joint return (even if only one spouse had income)
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here
4 ☒ Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter child's name here.
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died 19_____.

Step 3 Exemptions — Do not enter dollar amounts in the boxes. Attach check or money order here.

6 If your parent(s), or someone else, can claim you (or your spouse, if married) as a dependent on their tax return, check the box here. If you checked the box on line 6 and the box on line 1, skip line 7 through line 10 and enter -0- on line 11. If you checked the box on line 6 and a box on line 2, 3, 4 or 5, see page 25 . . . . . ● 6 ☐
7 Personal: If you checked box 1, 3 or 4 above, enter 1. If you checked box 2 or 5, enter 2 . . . . . 7 1
8 Blind: If you (or if married, your spouse) are visually impaired, enter 1. If both are visually impaired, enter 2. . . . 8 2
9 Senior: If you (or if married, your spouse) are 65 or older, enter 1. If both are 65 or older, enter 2 . . . . . ● 9
10 Dependents: Enter name and relationship. Do not include yourself, your spouse or the person listed on line 4.
BRIANA – DAUGHTER LEANDRA - DAUGHTER
Enter the total number of dependents 10
11 Total number of exemptions. Add line 7 through line 10. . . . . 11 3

Step 4

12 State wages from your Form(s) W-2, box 17. . . . . ● 12 43119

JAN 24 2008 REC'D

For Privacy Notice, get form FTB 1131.

California Resident Income Tax Return 2006

FORM **540** C1 Side 1

DO NOT ATTACH FEDERAL RETURN

[redacted] GRAY 06

CHARLES E GRAYS II

P
AC
A

to be amended

JAN 24 2008 REC'D

For Privacy Act Notice, get form FTB 1131.

California Resident Income Tax Return 2005

540 C1 Side 1

APE

FEDERAL RETURN ATTACHMENT REQUIRED:

JAN 24 2008 REC'D

For Privacy Act Notice, get form FTB 1131.

California Resident Income Tax Return 2004

540 C1 Side 1

APE

FEDERAL RETURN ATTACHMENT REQUIRED:

☐ YES ☒ NO

P

JAN 24 2008 REC'D

For Privacy Act Notice, get form FTB 1131.

California Resident Income Tax Return 2003

[redacted]

540 C1 Side 1

APE

FEDERAL RETURN ATTACHMENT REQUIRED:

California Resident Income Tax Return 2002

[redacted]

540

APE

FEDERAL RETURN ATTACHMENT REQUIRED:

☐ YES ☒ NO

P

DO NOT

JAN 24 2008 REC'D

California Resident Income Tax Return 2001

[redacted]

540

APE

FEDERAL RETURN ATTACHMENT REQUIRED:

☐ YES ☒ NO

P

DO NOT ATTACH LABEL

[redacted] GRAY 01

CHARLES E GRAYS II

AC
A
R
RP

Step 1

Name and Address

[redacted]

FOR COMPUTERIZED USE ONLY

01	4	37	356	56	0	APE	0
06	0	38	814	57	0	3800	0
09	0	39	2439	58	0	3803	0
11	2	41	0	59	0	SCHG1	0
12	46105	42	0	60	0	5870A	0
14	0	43	0	64	0	5805 5805F	0
			0	65	2897		800043038

EXHIBIT # A

Contained here are the letters and recommendations of my doctors affirmation regarding issues stated previously. The letters are letters indicating I can return to work, I asked my doctors to soft peddle the letters because I did not want my employer using the letters as a way to come at me again.

LAW FIRM OF

Kenneth H. Rowen
Bar # 038207
Alan Z. Gurvey
Bar # 152788
Andre L. Rocher
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Jeff M. Shalmi
Bar # 128562

OF COUNSEL:
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Kenneth H. Rowen
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5900 SEPULVEDA BOULEVARD, SUITE 500
VAN NUYS, CALIFORNIA 91411
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LOS ANGELES: (323) 872-0071
VENTURA COUNTY: (805) 987-1444
FAX: (818) 781-8512

HEARING REPRESENTATIVES:
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Brian S. Kramer, J.D.
Michael J. Win
Jeffrey T. Marsh

PARALEGALS:
Jean Pfrommer
Diane L. Gauvin
Russell M. Jaeger
Jose H. Rubio

August 1, 2000

State Compensation Insurance Fund
P.O. BOX 910932
Commerce, California 90091

RE: Charles Grays v. Department of Transportation
WCAB Case No. VNO 0402794
Claim No.: [redacted]

Dear Claims Examiner:

PRIMARY TREATING PHYSICIAN DESIGNATION

Please be advised pursuant to Labor Code Section 4603.2 that Applicant hereby designates David Friedman, M.D., Los Angeles, California, as his primary treating physician [Labor Code §4600 et seq.] in this matter in place and instead of any other physician previously designated as such. Your neglect or refusal to timely provide the medical or surgical treatment, including, but not limited to, medicines, supplies, apparatus, transporation, meals and lodging incident thereto, reasonably necessary to cure or relieve Applicant from the effects of the work-related injuries, will result in your liability for such reasonable expenses. In addition, it is expected that you will comply with Labor Code §4603.2, which requires timely payments for treatment provided or authorized by the designated treating physician. Any properly documented amounts not paid within the 60-day period covered by the Labor Code shall be increased by 10 percent together with interest from the date of the bill or invoice. This office will petition pursuant to Labor Code §§ 5813 and 5814 for all bad faith actions or tactics and all unreasonable delays with respect to the above-designated treatment.

Very truly yours,

LAW FIRM OF KENNETH H. ROWEN
A Professional Law Corporation

By _____
JEFF SHALMI

David Friedman, M.D., 2211 Corinth Ave #300, Los Angeles, Ca 90064
Charles Grays
JS:js F:\WP51\DOCS\2047\PTPL8010.JMS

LAW FIRM OF

Kenneth H. Rowen
A PROFESSIONAL CORPORATION
5900 SEPULVEDA BOULEVARD, SUITE 500
VAN NUYS, CALIFORNIA 91411
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PARALEGALS:
Jean Ptrommer
Diane L. Gauvin
Russell M. Jaeger

August 1, 2000

Charles E. Grays II
645 Frandale Avenue
La Puente, California 91744

TREATMENT

RE: CHARLES GRAYS V. STATE OF CALIFORNIA
WCAB CASE NO: VNO 0402794

Dear Mr. Grays:

Please be advised that we have arranged for a medical examination in connection with your above-captioned injury claim. The examination will be held as follows:

DOCTOR: DAVID FRIEDMAN, PH.D.,
2211 Corinth Avenue #300
Los Angeles, California 90064
PHONE: (310) 478-4799
DATE & TIME: June 29,2000 at 11:00 a.m.

You should arrange to be present at this examination, but if circumstances should prevent your presence, it will be necessary for you to call the doctor's office at least 48 hours before the scheduled time and arrange for new appointment within a week. **Please call the doctor's office to confirm your appointment.** Please advise us of any change of time.

Failure to comply with the above requests may delay your injury claim.

Very truly yours,

LAW FIRM OF KENNETH H. ROWEN
A Professional Corporation

By_____
KENNETH H. ROWEN

KHR:ed

State Compensation Insurance Fund
P.O. BOX 910932
Commerce, California 90091

THOMAS L. RILEY, M.D., F.A.A.F.P.
DEA # AR 1050145 LIC. # A 28236
RAYNE DAWSON, PA-C
LIC. # PA 11108
DIPLOMATE OF THE AMERICAN
BOARD OF FAMILY PRACTICE
2595 E. WASHINGTON BOULEVARD, SUITE 106
PASADENA, CA 91107
(626) 798-0875

NAME _____ AGE _____
ADDRESS _____ DATE 11/31/00
Rx ILLEGAL IF NOT SAFETY BLUE BACKGROUND

℞
Charles Grays is unable to work until 2/7/00

Refill _____ times
DO NOT SUBSTITUTE ☐ T Riley MD
To ensure brand name dispensing, check and initial box.
9LFP0020918

THOMAS L. RILEY, M.D., F.A.A.F.P.
DEA # AR 1050145 LIC. # A 28236
RAYNE DAWSON, PA-C
LIC. # PA 11108
DIPLOMATE OF THE AMERICAN
BOARD OF FAMILY PRACTICE
2595 E. WASHINGTON BOULEVARD, SUITE 106
PASADENA, CA 91107
(626) 798-0875

NAME _____ AGE _____
ADDRESS _____ DATE 3/9/00
Rx ILLEGAL IF NOT SAFETY BLUE BACKGROUND

℞
Charles Grays will be unable to work until 4/1/00

Refill _____ times
DO NOT SUBSTITUTE ☐ T Riley MD
To ensure brand name dispensing, check and initial box.
9LFP0020918

THOMAS L. RILEY, M.D., F.A.A.F.P.
DEA # AR 1050145 LIC. # A 28236
RAYNE DAWSON, PA-C
LIC. # PA 11108
DIPLOMATE OF THE AMERICAN
BOARD OF FAMILY PRACTICE
2595 E. WASHINGTON BOULEVARD, SUITE 106
PASADENA, CA 91107
(626) 798-0875

NAME _____ AGE _____
ADDRESS _____ DATE 9/13/00
Rx ILLEGAL IF NOT SAFETY BLUE BACKGROUND

℞
Charles Grays may return to work 10/1/00

Refill _____ times
DO NOT SUBSTITUTE ☐ T Riley MD
To ensure brand name dispensing, check and initial box.
0FFP0020918

THOMAS L. RILEY, M.D., F.A.A.F.P.
DEA # AR 1050145 LIC. # A 28236
RAYNE DAWSON, PA-C
LIC. # PA 11108
DIPLOMATE OF THE AMERICAN
BOARD OF FAMILY PRACTICE
2595 E. WASHINGTON BOULEVARD, SUITE 106
PASADENA, CA 91107
(626) 798-0875

NAME _____ AGE _____
ADDRESS _____ DATE 5/30/00
Rx ILLEGAL IF NOT SAFETY BLUE BACKGROUND

℞
Charles Grays is unable to work until 9/1/00

Refill _____ times
DO NOT SUBSTITUTE ☐ T Riley MD
To ensure brand name dispensing, check and initial box.
0LFP0020918

THE FRIEDMAN PSYCHIATRIC MEDICAL GROUP
2211 CORINTH AVENUE, SUITE 300
LOS ANGELES, CALIFORNIA 90064
PHONE: (310) 478-4799
FAX: (310) 478-8366 / (310) 312-1445

David L. Friedman, M.D., Ph.D., Director
Diplomate American Board of Psychiatry & Neurology
A Professional Corporation

William T. Potter
Administrator and Hearing Representat

December 1, 2000

RE: Charles Grays

To Whom It May Concern:

Please be advised that Mr. Grays has received evaluation and treatment from this medical group. I believe he can return to his usual job duties as of 12/8/00.

He is restricted from returning to the Orange County Office. I recommend returning him to the Los Angeles Office.

This letter has been directly released to Mr. Grays.

Very Truly Yours

David L. Friedman, M.D., Ph.D.

DLF:rg

STATE OF CALIFORNIA - BUSINESS, TRANSPORTATION AND HOUSING AGENCY

Gray Davis, Governor

DEPARTMENT OF TRANSPORTATION
SOUTHERN ADMINISTRATIVE SERVICE CENTER
OFFICE OF PERSONNEL OPERATIONS
3337 MICHELSON DRIVE, SUITE #CN380
IRVINE, CALIFORNIA 92612-1692

December 19, 2000

Charles E. Grays II
[redacted]

Dear Mr. Grays,

Per our conversation on Tuesday, December 19, 2000 you were informed that a Modified Work Assignment has been arranged to accommodate the work restriction imposed by your physician's note dated December 1, 2000. This Modified Work Assignment is a temporary assignment for a maximum duration of 90 calendar days. You are to report on Tuesday, December 26, 2000 to District 07, Right of Way at 120 S. Spring Street, Los Angeles. Your work schedule will be Monday through Friday 7:30 a.m. to 4:15 p.m. with a 45 minute lunch. District 07 Division Chief Larry Staley will meet with you on Tuesday morning to discuss your temporary assignment.

You are hereby instructed to return to work immediately ready, willing and able to work. If you are unable to return to work you must provide medical substantiation for your absence with your physician's original signature, the dates you are unable to work, and anticipated return to work date and a listing of medical restrictions.

If you fail to comply with these instructions you will be considered absent with out leave and the Department will take appropriate action.

Sincerely,

Carol Aguirre

Carol Aguirre
Workers' Comp. Case Mgr.

cc: File
Personnel
Larry Staley, Division Chief R/W

THE FRIEDMAN PSYCHIATRIC MEDICAL GROUP
2211 CORINTH AVENUE, SUITE 300
LOS ANGELES, CALIFORNIA 90064
PHONE: (310) 478-4799
FAX: (310) 478-8366 / (310) 312-1445

David L. Friedman, M.D., Ph.D., Director
Diplomate American Board of Psychiatry & Neurology
A Professional Corporation

William T. Potter
Administrator and Hearing Representativ

January 4, 2001

Carol Aguirre, Workers' Compensation Case Manager
State of California/Dept. of Transportation
Office of Personnel Operations
3337 Michelson Drive, Suite CN380
Irvine, California 92612

RE: CHARLES GRAYS

Dear Ms. Aguirre:

Thank you for your letter of 12/18/00.

You have requested a description of the medical restrictions that are the basis for my statement that Mr. Grays cannot work in Orange County but can work in Los Angeles.

The reasons for these restrictions are as follows.

Mr. Grays has outlined to me an experience of severe harassment at the Orange County Office, involving a number of supervisory personnel and co-workers.

It was these difficulties that led to his emotional and physical problems that made it impossible for him to continue working after 1/27/00 at the Orange County office.

Based upon what he has told me more recently, I believe that he is in all likelihood capable of returning to work at the Los Angeles office, where the individuals with whom he had so much trouble are obviously not going to be present.

If he were returned, however, to the Orange County office, I believe that the stress of interacting with the problematic people with whom he had so much difficulty would rapidly cause an escalation of emotional and physical symptoms such that he would very shortly be incapable of functioning as before.

I hope that this clarifies my recommendations as outlined in my letter of 12/1/00.

I presume that you have access to the 6/29/00 report that I prepared and forwarded to the SCIF State Contract Office in Commerce.

If I can be of further assistance, please do not hesitate to contact me.

Very truly yours,

David L. Friedman, M.D., Ph.D.

DLF:am

cc: Charles Grays
Kenneth Rowen, Esq.

Terence P. Cochran, Ph.D., Marriage and Family Therapist, Inc.

2238 N. State College Blvd.
Fullerton, CA 92831
(714) 529-6461 Lic. #MFC19957

10/15/10
State of California Board of Equalization
Sacramento, CA

To Whom It May Concern:

I have been asked and authorized by Charles Grays to discuss his treatment with me in psychotherapy. I saw Charles for three Employment Assistance Program counseling sessions in February, 2000, and more recently have seen him for four sessions of treatment in the Fall of 2010.

Charles has suffered for many years from depression based on his deep feelings that he has been targeted for mistreatment by superiors during his years of employment at Caltrans. His conviction is that he was systematically targeted for termination, but hung onto his job through sheer tenacity and hard work, despite a history of work managers who he feels have verbally and even (once) physically assaulted him.

While I am not in any way familiar with the Board of Equalization nor his tax matters, I can vouch that Charles presents as an intelligent, earnest, and hard working state employee who seems to want nothing more than an objective, fair overview of the tax issues before your Board. The ongoing struggles with these tax issues over the years have added to Mr. Grays' burden of depression and anxiety.

I am not a medical doctor, but am happy (with permission) to provide any further necessary background about the patient's condition as I have experienced it.

Sincerely,

Terence P. Cochran

Terence P. Cochran, Ph.D., MFT
2238 N. State College Blvd.
Fullerton, CA 92831

He is in no condition to remain working under the conditions that he has endured for so long. It is apparent that the state of California is not going to protect Mr. Grays in this matter.

The stress and anxiety created by this and their actions of those attempting to harass Mr. Grays is relentless and is now dangerous to his health and well being both physically and mentally. Although a very strong willed individual he does have limitations and couple with the fact that Mr. Grays has been denied the opportunity to legally address these issues has demoralized him and have place him in a very precarious position.

As of the moment he is severely depressed and I fear being persecuted in this manner potentially, coupled with self destructive tendencies he may develop deep rooted psycho-emotional problems of which he may never recover, particularly at the hands of these people he is currently working with.

I would strongly recommend that your office refer him to see a good psychiatrist for evaluation and possible treatment. He has suffered an emotional breakdown for a second time which has been prolonged due the nature of many adversarial and negative issues present in his life. He for the moment is only concerned with anyone knowing about his condition particularly at his place of employment.

Mr. Grays by all accounts has been rendered to some varying degree marginally incapable of functioning as in the past and just as of late with this assault against him.

It is this line of mistreatment dating back some years that is part of the cause, and possibly the impetus for his condition. He is convinced that he is targeted for termination by his employer's group of bad managers who have a given directive to terminate him, as he has described to us. With no resolve and no way to stop the attacks he has suffered extensively. He's quite and has briefly mentioned other issues in his life that are tugging on him and making it unbearable for him to live.

He is a deeply emotional yet trouble man who is being taunted, and at this stage of his life from what appears to be a type of persecution that has been continuous now for some time. Mr. Gray's needs to be watched and handled carefully. I do not think that he is a direct danger to himself or anyone else right now, I think and feel he is more self persecutory than anything else. I will continue to see him on a monthly basis and should something develop I will inform you accordingly.

I do hope that this is of some value to you regarding Mr. Grays. If I can help you further please do not hesitated to contact me.

Sincerely

T. Riley MD

Thomas L. Riley M.D.

THOMAS L. RILEY. M.D., F.A.A.F.P.
DEA # AR 1050145 LIC. # A 28236
RAYNE DAWSON. PA-C
LIC. # PA 11108
JESSICA BEISLER, PA-C
LIC. # PA14854
SMITA MEHTA, PA-C
LIC. # PA15279
DIPLOMATE OF THE AMERICAN
BOARD OF FAMILY PRACTICE
2595 E WASHINGTON BOULEVARD SUITE 106
PASADENA, CA 91107
(626) 798-0875

April 26, 2000

Mr. Jeff Shalmi, Attorney at Law
Law office of Kenneth H. Rowen, a Professional Law corporation
5900 Sepulveda Boulevard, Suite #500
Van Nuys, California 91411

Re: Charles Grays

I have been informed by Charles Grays our patient that you are representing him with regards to his problem with the state of California Department of Transportation.

I am taking time to write to you and detail what has been disclosed to me by Mr. Grays and because of my concerns over his health and condition. Mr. Grays has sustained for years while employed by the state of California a line of harassment and differential treatment that apparently neither he nor anyone else can stop. Additionally, January 27, 2000 Mr. Grays was physically assaulted while on his job and place of employment with the state of California. When he attempted to bring the matter to the attention of another state agency to report the retaliation as he described it, he was completely ignored by the agency that could have interceded on his behalf.

Mr. Charles Grays came to our offices January 31, 2000 to be examined after experiencing severe emotional trauma at the hands of several co-workers at his place of employment as he describe the situation to me. When he arrived in our office I could tell he was noticeably shaken and ill at ease. I was concerned and was able to determine that he was in a very melancholy state of depression.

Mr. Grays describe to me how January 27, 2000 he was assaulted by his supervisor as well as one other management staff member. Mr. Grays is distraught and is very tentative right now, which generally is typical of most after suffering a traumatic event such as this, often possibly resulting in PTS (post traumatic stress syndrome) depending on the degree of intensity of the event.

I have examined Mr. Grays and have given him a prescription for medication and will be talking him out of that environment.

I will not clear him or permit him to return to work in that environment until I am assured that he is better and capable of handling the circumstances associated with him working there; as well as knowing that those who have contributed to his present condition will have no further access to him.

EXHIBIT # B

Herein are some to the things that were destroying me and how my life was unraveling on a daily basis. My home was in foreclosure, my clients were stealing from me, My wife was everywhere but with me and the children. Mainly she was in her boss's bed along with his wife. He wanted to kill me and she was going to help him. She confessed. My employer the State of California's DOT was harassing me so much that I had a breakdown. The state agencies would do nothing.

FEB 0 9 1996

RECORDING REQUESTED BY:

Stewart Title

WHEN RECORDED MAIL TO:

NORTHWEST MORTGAGE
SERVICES, INC.
P.O. BOX 880239
SAN DIEGO, CA 92168-0239

624917

COPY of Document Recorded

96 235820

as not been compared with original.
This document returned when
recorded.

FILE NO. - **47899**
LOAN NO.- **008436777**
TRUSTOR - **CE GRAYS**

Space above this line for recorder's use

NOTICE OF DEFAULT AND ELECTION TO SELL UNDER DEED OF TRUST

IMPORTANT NOTICE

IF YOUR PROPERTY IS IN FORECLOSURE BECAUSE YOU ARE BEHIND IN YOUR PAYMENTS, IT MAY BE SOLD WITHOUT ANY COURT ACTION, and you may have the legal right to bring your account in good standing by paying all of your past due payments plus permitted costs and expenses within the time permitted by law for reinstatement of your account, which is normally five business days prior to the date set for the sale of your property. No sale date may be set until three months from the date this notice of default may be recorded (which date of recordation appears on this notice).

THIS AMOUNT IS **$19,551.87** AS OF **February 5, 1996** AND WILL INCREASE UNTIL YOUR ACCOUNT BECOMES CURRENT.

We are attempting to collect a debt and any information we obtain will be used for that purpose. While your property is in foreclosure, you still must pay other obligations (such as insurance and taxes) required by your note and deed of trust or mortgage. If you fail to make future payments on the loan, pay taxes on the property, provide insurance on the property, or pay other obligations as required in the note and deed of trust or mortgage, the beneficiary or mortgagee may insist that you do so in order to reinstate your account in good standing. In addition, the beneficiary or mortgagee may require as a condition to reinstatement that you provide reliable written evidence that you paid all senior liens, property taxes, and hazard insurance premiums.

Upon your written request, the beneficiary or mortgagee will give you a written itemization of the entire amount you must pay. You may not have to pay the entire unpaid portion of your account, even though full payment was demanded, but you must pay all amounts in default at the time payment is made. However, you and your beneficiary or mortgagee may mutually agree in writing prior to the time the notice of sale is posted (which may not be earlier than the end of the three-month period stated above) to, among other things, (1) provide additional time in which to cure the default by transfer of the property or otherwise; or (2) establish a schedule of payments in order to cure your default; or both (1) and (2).

Following the expiration of the time period referred to in the first paragraph of this notice, unless the obligation being foreclosed upon or a separate written agreement between you and your creditor permits a longer period, you have only the legal right to stop the sale of your property by paying the entire amount demanded by your creditor.

RECORDING REQUESTED BY

AND WHEN RECORDED MAIL TO
ROBERT E. WEISS INCORPORATED
[redacted]

196986
PRINT

Space above this line for recorder's use

Title Order No. 6510568 Trustee Sale No. R-3955 PRINT Reference No. 843677-7
APN# 8745-021-008

PRINT NOTICE OF TRUSTEE'S SALE

YOU ARE IN DEFAULT UNDER A DEED OF TRUST DATED 03/02/85 . UNLESS YOU TAKE ACTION TO PROTECT YOUR PROPERTY, IT MAY BE SOLD AT A PUBLIC SALE. IF YOU NEED AN EXPLANATION OF THE NATURE OF THE PROCEEDINGS AGAINST YOU, YOU SHOULD CONTACT A LAWYER.

On 08/26/93 at 2:00 P.M. , ROBERT E. WEISS INCORPORATED

as the duly appointed Trustee under and pursuant to Deed of Trust, Recorded on 03/06/85 as Document No. 85-251201 Book _____ Page _____ of Official Records in the office of the Recorder of LOS ANGELES County, California, executed by: CHARLES E GRAYS II AND MARY H GRAYS, HUSBAND AND WIFE AS JOINT TENANTS

, as Trustor

FUNDERS MORTGAGE CORPORATION OF AMERICA, A CALIFORNIA CORPORATION

, as Beneficiary

WILL SELL AT PUBLIC AUCTION TO THE HIGHEST BIDDER FOR CASH, (payable at time of sale in lawful money of the United States, by cash, a cashier's check drawn by a state or national bank, a check drawn by a state or federal credit union, or a check drawn by a state or federal savings and loan association, savings association, or savings bank specified in section 5102 of the Financial Code and authorized to do business in this state.) At: in the lobby of the Office [illegible]
[illegible]

JANET L. DITTBERNER, STATE BAR NO. 116776
THE LAW OFFICE OF GERALD R. MOSS
525 EAST MAIN STREET
P.O. BOX 12289
EL CAJON, CALIFORNIA 92022-2289
(619) 590-1300

Attorneys for Plaintiff, SOURCE ONE MORTGAGE SERVICES CORPORATION

FILED
MUNICIPAL COURT
CITRUS
97 FEB 14 AM 10: 30

MUNICIPAL COURT OF CALIFORNIA

FOR THE COUNTY OF LOS ANGELES

97U 00494

CITRUS JUDICIAL DISTRICT

SOURCE ONE MORTGAGE SERVICES CORPORATION, its successors and/or assigns, Plaintiff(s), vs. CHARLES E. GRAYS, II, MARY H. GRAYS and DOES I through X, inclusive, Defendant(s).	CIVIL ACTION NO. COMPLAINT FOR UNLAWFUL DETAINER AND MONEY DAMAGES

Plaintiff(s) allege(s):

PARTIES AND JURISDICTION

1. That Plaintiff is entitled to the possession of, and is the recorded owner of a parcel of real property and the dwelling thereon located at [redacted] and is more particularly described as follows:

SEE LEGAL DESCRIPTION ATTACHED HERETO AS EXHIBIT "1" AND BY THIS REFERENCE, INCORPORATED HEREIN AS IF SET FORTH IN FULL.

Said property is located within the above-captioned Judicial District and County (hereafter "Property").

\\\

\\\

COPY

RECORDING REQUESTED BY:
Stewart Title
WHEN RECORDED MAIL TO:

NORTHWEST MORTGAGE SERVICES, INC.
3636 CAMINO DEL RIO NORTH STE 200
SAN DIEGO, CA 92108

MAIL TAX STATEMENTS TO:

SOURCE ONE MORTGAGE SERVICE
CORPORATION
27555 FARMINGTON ROAD
FARMINGTON HILLS, MI 48334-3357

524917

96 1882732

COPY of Document Recorded
NOV 20 1996
Has not been compared with original.
Original will be returned when
processing has been completed.
LOS ANGELES COUNTY REGISTRAR - RECORDER

Space above this line for recorder's use

FILE NO. - 47899
LOAN NO. - 008436777
TRUSTOR - CE GRAYS

PARCEL NO. 8745-021-008

TRUSTEE'S DEED UPON SALE

X Grantee was the foreclosing beneficiary.
X This is a FIRST Deed of Trust.
X The amount of the unpaid debt was **$123,342.19**.
X The amount paid by the grantee was **$123,342.19**.
X The Documentary Transfer Tax is **$0.00**.
X City or Judicial District of **CITRUS** AND

NORTHWEST MORTGAGE SERVICES, INC., as the duly appointed Trustee under the Deed of trust hereinafter described (herein called Trustee), hereby grants and conveys, but without warranty, express or implied, to:

SOURCE ONE MORTGAGE SERVICES CORPORATION

herein called Grantee, all of its right, title and interest in and to that certain property situated in the County of **LOS ANGELES**, described as follows:

LOT 116, TRACT NO. 24507, IN THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 640 PAGES 46 AND 47 OF MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

This conveyance is made pursuant to the powers conferred upon Trustee by that certain Deed of Trust dated **March 2, 1985** and executed by **CHARLES E. GRAYS II AND MARY H. GRAYS, HUSBAND AND WIFE, AS JOINT TENANTS** as trustor, and recorded on **March 6, 1985** as Instrument No. **85251201**, Book ---, Page ---, of Official Records of **LOS ANGELES** County, California, and after fulfillment of the conditions specified in said Deed of Trust authorized this conveyance.

Default occurred as set forth in a Notice of Default and Election to Sell which was recorded in the office of the Recorder of said County, and such default still existed at the time of sale. All requirements of law regarding the mailing of copies of notices and the posting and publication of copies of the Notice of Sale have been complied with.

EXHIBIT 2

SourceOne®
Mortgage Services Corporation

27555 Farmington Road
Farmington Hills, MI 48334-3357

FEBRUARY 14, 1996

CHARLES ERVONT GRAYS
MARY HELEN GRAYS
[redacted]

LOAN # 00843677-7
GRAYS, CHARLES ERVONT & MAR
[redacted]

DEAR CHARLES ERVONT GRAYS AND MARY HELEN GRAYS:

THIS LETTER WILL SERVE AS NOTICE THAT YOUR MORTGAGE IS STILL IN DEFAULT. ALL REASONABLE EFFORTS AFFORDED YOU TO CURE THIS DEFAULT HAVE FAILED.

WE HAVE RECENTLY TAKEN THE FIRST LEGAL ACTION TO BEGIN FORECLOSURE OF YOUR MORTGAGE.

SOURCE ONE MORTGAGE SERVICES CORPORATION HAS REPORTED THIS FORECLOSURE TO NATIONAL CREDIT BUREAUS. THIS INFORMATION WILL REMAIN AS A PERMANENT PART OF YOUR CREDIT RECORD FOR UP TO SEVEN YEARS. IMMEDIATE ACTION ON YOUR PART TO REINSTATE YOUR MORTGAGE CAN SAVE YOUR CREDIT RATING. YOU MAY TELEPHONE SOURCE ONE AT (810) 488-7244 TO OBTAIN THE AMOUNT REQUIRED TO TO REINSTATE YOUR MORTGAGE.

YOURS TRULY,

FORECLOSURE DEPARTMENT

EXHIBIT # C

This data is the proof demonstrating I went into the downtown FTB office and I specifically asked for an installment plan with the FTB but was given something else. It did not matter, I allowed the FTB to take my salary because I knew and was told that if the FTB over collected that I was entitled to gent the unused portion back. Toni Holloway set it up please not the original copy.

issued to appellant on April 14, 2008 for the 1998 tax year. The refunds were allowed under the one-year statute of limitations. Respondent also refunded payments totaling $1,334.57 that had been applied to his 1996 tax year account within one year of the filing of his claim for refund, plus applicable interest. However, the remaining overpayments on appellant's 1995 through 2002 were not applied to the tax years within the one-year statute of limitations and respondent is barred by the four-year statute of limitations from refunding or crediting any of those overpayments.

NO RETURN WAS GIVEN

Appellant also makes multiple assertions regarding the addresses to which respondent sent various notices, at which he claims he never lived. Appellant states he never received any of the notices respondent forwarded him at [redacted] address in South Pasadena. Respondent no longer has a record of the source from which respondent received the "San Dimas" address. However, the address at [redacted] South Pasadena" was the address used on a federal Form 1099 which reported income paid to appellant at the [redacted] address. (See Exhibit B[1].) As appellant failed to file a tax return and supply the address at which he could be reached, respondent was required to rely on other reliable information available to it, such as the address to which a payor mailed income to the appellant. Appellant did not notify respondent of his [redacted] address until he filed his return for the 1996 tax year on February 9, 2006, well after all the notices respondent sent to appellant for the 1996 through 2002 had been mailed.

Respondent also notes that none of the mailings at issue, beginning with the demand notice sent for the 1997 tax year dated December 9, 1998 through the Notice of Proposed Assessment issued for 2002 tax year on July 19, 2004, were returned to respondent by the United States Post Office. In addition, respondent has no record of appellant making any contact with respondent during this time period.

Further, what is relevant is respondent's knowledge of the taxpayer's last known address, rather than the taxpayer's actual most current address. (*Reding v. Commissioner*, T.C. Memo. 1990-278 [59 T.C.M. 793], affd. T.C. Memo. 1990-536; *Frieling v. Commissioner* (1983) 81 T.C. 42, 49.) If the taxpayer moves after filing his or her return, the taxpayer must take the necessary steps to insure receipt of his or her mail. (*Appeal of Winston R. Schwyhart*, 75-SBE-035, April 22, 1975; *Appeal of Terry R. Lash*, 86-SBE-021, Feb. 4, 1986.)

As noted, appellant did not notify respondent of his [redacted] address until his filed his return for the 1996 tax year on February 9, 2006. WRONG

Appellant also appears to make the argument that collections through withholding and wage garnishment for the same tax year constitutes double taxation. The term "double taxation" is usually used to describe one amount of income being taxed by two entities or

[1] Exhibit B is a print out of respondent's computer record which indicates that the Magnolia street address was reported on a federal Form 1099.

State of California
Franchise Tax Board
Legal Division MS A260
PO Box 1720
Rancho Cordova CA 95741-1720
tel: (916) 845-3066 fax: (916) 843-2122
ftb.ca.gov

chair John Chiang | member Betty T. Yee | member Michael C. Genest

JUL - 9 2009

COPY

Date: 07.09.09

Case: 11360379158523783
Case Unit: 11360379158523920
In reply refer to 410:SLS

TO: CHIEF, BOARD PROCEEDINGS DIVISION
STATE BOARD OF EQUALIZATION
450 N STREET, MIC: 81
SACRAMENTO, CA 95814

FROM: SUZANNE L. SMALL

RE: Appeal of Charles E. Grays II
Appeal Case ID No. 464314
Reply to Appellant's Reply Brief

MEMORANDUM

On June 9, 2009, your Board granted respondent's request to respond to appellant's reply brief received by your Board on May 4, 2009. Respondent filed its opening brief on March 25, 2009, and this reply brief addresses the new facts and arguments raised by appellant on reply.

Appellant asserts on page 3 of his reply brief that he "went in and made arrangements for them to take every month $325.00" to apply to his unpaid final tax liability. However, respondent has no record of any voluntary payment agreement with appellant. Respondent does have record of a withholding order forwarded to appellant's employer, the Department of Transportation, which resulted in regular payments being forwarded by appellant's employer to respondent. These payments were applied against appellant's unpaid final tax liabilities for the 1995, 1996, 1997, and 1998 tax years. (See Exhibit A.)

Appellant infers, as set forth on pages 7 through 9 of appellant's reply brief, that respondent is "mixed-up" and allowed refunds of some amounts and then asserted the bar of the statute of limitations as to the refund of additional overpayments. However, respondent clearly explained on pages 13 and 14 of its opening brief, that a payment in the amount of $2,009.36 was applied to appellant's 1997 tax year and a payment in the amount of $2,017.96 was applied to appellant's 1998 tax year, each within one year of the filing of appellant's claims for refund for each of those years on January 24, 2008. These amounts, plus applicable interest, were refunded to appellant in the amount of $2,016.75 issued to appellant on April 14, 2008 for the 1997 tax year and $2,018.84

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO Box 942867
Sacramento CA 94267-0011

655118 ah

Notice Date: 01/12/04

MODIFICATION OF ORDER TO WITHHOLD TAX

19360923000
DEPARTMENT OF TRANSPORATION
% LAURINE BOHAMERA DEPT OF TRA
[redacted]

Part 1 – EMPLOYER'S COPY
(PAGE 1)
(Retain for Your Records)

	CASE NUMBER [redacted]
TAXPAYER CHARLES E GRAYS	SOCIAL SECURITY NUMBER [redacted]
ACCOUNT NUMBER [redacted]	FTB BRANCH 646
ORDER NUMBER 665868309130037622	BRANCH TELEPHONE NUMBER (916) 845-7044

THE ORDER TO WITHHOLD TAX THAT WE SENT TO YOU IS

MODIFIED TO:

Payment of $325.00
Every month
Commencing March 01, 2004

Please enclose with each payment a copy of this notice. Place the taxpayer's full name and account number on your payment and make payable to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0021

PLEASE FURNISH Page 2 of this notice to the taxpayer.

Toni Holloway
TONI HOLLOWAY
AUTHORIZED REPRESENTATIVE

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0021

Notice Date: 01/16/04

MODIFICATION OF ORDER TO WITHHOLD TAX - DELAY

19360923000
DEPARTMENT OF TRANSPORATION
% LAURINE BOHAMERA DEPT OF TRA
[redacted]

Part 1 – EMPLOYER'S COPY
(PAGE 1)
(Retain for Your Records)

	CASE NUMBER [redacted]
TAXPAYER CHARLES E GRAYS	SOCIAL SECURITY NUMBER [redacted]
ACCOUNT NUMBER [redacted]	FTB BRANCH 646
WITHHOLD ORDER DATE Date of Original Order	BRANCH TELEPHONE NUMBER (213) 897-5185

THE ORDER TO WITHHOLD TAX THAT WE SENT TO YOU ON THE DATE SHOWN ABOVE IS

DELAYED UNTIL 02/29/04.

Please enclose with each payment a copy of this notice. Place the taxpayer's full name and account number on your payment and make payable to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0021

PLEASE FURNISH Page 2 of this notice to the taxpayer.

Lorraine Diaz
LORRAINE DIAZ
AUTHORIZED REPRESENTATIVE

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

MODIFICATION OF ORDER TO WITHHOLD TAX

Date: march 29, 1996

Part 1—EMPLOYER'S COPY (white)
(Retain for Your Records)
Part 2—TAXPAYER'S COPY (blue)
Part 3—FILE COPY (blue)

To: 1-9360912-000
State Transportation District
C/O Attn: Personnel Transaction
2501 Pullman St.
Santa Ana Ca 92705

	CASE NUMBER
TAXPAYER Charles E. Grays	SOCIAL SECURITY NO [redacted]
ACCOUNT NUMBER [redacted]	AMOUNT DUE As per notice
TAX YEAR(S) As per notice	FTB BRANCH 363
WITHHOLD ORDER DATE 1-19-96	BRANCH TELEPHONE NO. 800-852-5711

THE ORDER TO WITHHOLD TAX DIRECTED TO YOU ON THE DATE SHOWN ABOVE IS:

1. ☒ WITHDRAWN
2. ☐ REDUCED to _____
3. ☐ DELAYED until _____
4. ☐ MODIFIED to:
   - Payment of _____
   - Every _____
   - Commencing _____

Please enclose with each payment a copy of Part 1 of this notice and place the taxpayer's full name and account number on your remittance and make payable to:

FRANCHISE TAX BOARD
P.O. BOX 942867
SACRAMENTO, CA 94267-0021

PLEASE FURNISH Part 2 of this notice to the taxpayer.

E. Perales
(Authorized signature)

3/29/96
(Date)

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

MODIFICATION OF ORDER TO WITHHOLD TAX

Date: February 28, 1996

Part 1—EMPLOYER'S COPY (white)
(Retain for Your Records)
Part 2—TAXPAYER'S COPY (blue)
Part 3—FILE COPY (blue)

To: 1-9360912-000
State Transportation District
Attn: Personnel Transactions
2501 Pullman St.
Santa Ana Ca 92705

	CASE NUMBER
TAXPAYER Charles E. Grays	SOCIAL SECURITY NO [redacted]
ACCOUNT NUMBER [redacted]	AMOUNT DUE $2955.41
TAX YEAR(S) 1988, 90	FTB BRANCH 363
WITHHOLD ORDER DATE 1-19-96	BRANCH TELEPHONE NO. 800-852-5711

THE ORDER TO WITHHOLD TAX DIRECTED TO YOU ON THE DATE SHOWN ABOVE IS:

1. ☐ WITHDRAWN
2. ☐ REDUCED to _____
3. ☒ DELAYED until March 28, 1996
4. ☐ MODIFIED to:
   - Payment of _____
   - Every _____
   - Commencing _____

Please enclose with each payment a copy of Part 1 of this notice and place the taxpayer's full name and account number on your remittance and make payable to:

FRANCHISE TAX BOARD
P.O. BOX 942867
SACRAMENTO, CA 94267-0021

PLEASE FURNISH Part 2 of this notice to the taxpayer.

E. Perales
(Authorized signature)

2/28/96
(Date)

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

MODIFICATION OF ORDER TO WITHHOLD TAX

Date: February 28, 1996

Part 1—EMPLOYER'S COPY (white)
(Retain for Your Records)
Part 2—TAXPAYER'S COPY (blue)
Part 3—FILE COPY (blue)

To: 1-9440503-000
Los Angeles County
Attn: Payroll
500 W. Temple St. Rm 505
Los Angeles Ca 90012

	CASE NUMBER
TAXPAYER Mary H. Graup	SOCIAL SECURITY NO. [redacted]
ACCOUNT NUMBER [redacted]	AMOUNT DUE $8515.00
TAX YEAR(S) 91,92,93	FTB BRANCH 363
WITHHOLD ORDER DATE 10-2-95	BRANCH TELEPHONE NO. 800-852-5711

THE ORDER TO WITHHOLD TAX DIRECTED TO YOU ON THE DATE SHOWN ABOVE IS:

1. ☐ WITHDRAWN
2. ☐ REDUCED to _____
3. ☐ DELAYED until _____
4. ☒ MODIFIED to:
   Payment of $100.00
   Every pay period
   Commencing immediately

Please enclose with each payment a copy of Part 1 of this notice and place the taxpayer's full name and account number on your remittance and make payable to:

FRANCHISE TAX BOARD
P.O. BOX 942867
SACRAMENTO, CA 94267-0021

PLEASE FURNISH Part 2 of this notice to the taxpayer.

E. Perales
(Authorized signature)

2/28/96
(Date)

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

MODIFICATION OF ORDER TO WITHHOLD TAX

Date: march 29, 1996

Part 1—EMPLOYER'S COPY (white)
(Retain for Your Records)
Part 2—TAXPAYER'S COPY (blue)
Part 3—FILE COPY (blue)

To: 1-9360912-000
State Transportation District
C/O Attn: Personnel Transaction
2501 Pullman St.
Santa Ana Ca 92705

MY WORK LOCATION → FTB HAD CORRECT INFO AND MY ADDRESS [redacted]

		CASE NUMBER	
TAXPAYER	Charles E. Grays	SOCIAL SECURITY NO.	[redacted]
ACCOUNT NUMBER	[redacted]	AMOUNT DUE	As per notice
TAX YEAR(S)	As per notice	FTB BRANCH	363
WITHHOLD ORDER DATE	1-19-96	BRANCH TELEPHONE NO.	800-852-5711

THE ORDER TO WITHHOLD TAX DIRECTED TO YOU ON THE DATE SHOWN ABOVE IS:

1. ☒ WITHDRAWN
2. ☐ REDUCED to _____
3. ☐ DELAYED until _____
4. ☐ MODIFIED to:
   - Payment of _____
   - Every _____ NOT [redacted]
   - Commencing _____

Please enclose with each payment a copy of Part 1 of this notice and place the taxpayer's full name and account number on your remittance and make payable to:

FRANCHISE TAX BOARD
P.O. BOX 942867
SACRAMENTO, CA 94267-0021

PLEASE FURNISH Part 2 of this notice to the taxpayer.

E. Perales
(Authorized signature)

3/29/96
(Date)

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

MODIFICATION OF ORDER TO WITHHOLD TAX

Date: February 28, 1996

Part 1—EMPLOYER'S COPY (white)
(Retain for Your Records)
Part 2—TAXPAYER'S COPY (blue)
Part 3—FILE COPY (blue)

To: 1-9360912-000
State Transportation District
Attn: Personnel Transactions
2501 Pullman St.
Santa Ana Ca 92705

	CASE NUMBER
TAXPAYER Charles E. Grays	SOCIAL SECURITY NO. [redacted]
ACCOUNT NUMBER [redacted]	AMOUNT DUE $2955.41
TAX YEAR(S) 1988, 90	FTB BRANCH 363
WITHHOLD ORDER DATE 1-19-96	BRANCH TELEPHONE NO. 800-852-5711

THE ORDER TO WITHHOLD TAX DIRECTED TO YOU ON THE DATE SHOWN ABOVE IS:

1. ☐ WITHDRAWN
2. ☐ REDUCED to _____
3. ☒ DELAYED until March 28, 1996
4. ☐ MODIFIED to:

   Payment of _____

   Every _____

   Commencing _____

Please enclose with each payment a copy of Part 1 of this notice and place the taxpayer's full name and account number on your remittance and make payable to:

FRANCHISE TAX BOARD
P.O. BOX 942867
SACRAMENTO, CA 94267-0021

PLEASE FURNISH Part 2 of this notice to the taxpayer.

E. Perales
(Authorized signature)

2/28/96
(Date)

EXHIBIT # D

Here is the letter written to me on my birthday in 1996 by my wife telling me how ashamed she was of her involvement wither boss, sorry I misplaced page 2 of her letter. She did this right after I came from resolving issues with the IRS and the FTB regarding Garnishments, go back to EX C and you will see the modification order.

4-14-96

Dear Charles, When I came in Friday I found the note you left me, I wasit surprised that you had been by after our conversation that morning, Charles Please try to understand that I still love you, and never stopped loving you. The past 13 years have not been easy, I realize that I have always given 110%, I realize the love you have for me was like no other, Should any other women be so lucky, I could see the love, feel the love, you expressed your love, I was overwhelmed, no one had ever should be so much love as you did, In my life, Charles I really thought I was returning my love, the best way that I could, to you, being married to a man like you was very special, I think eventually things started to get so hectic I took a back stance, and thought you could handle it all, you seemed so strong knowledgable in finances, take charge kind of person, I see realize that I never meant to allow this to effect things this way, you made it to comfortable for me, and I with out realizing took advantage of the situation, please understand this was not intentional, never at any point. I tried calling you at work friday, I left a message even though I didnt expect you to call, Charles I dont want you to take your life, I dont care about all - the finances & handling them, if they ate me alive I wouldnt care, I care about you, Briana & Leandra care about you they could not be put through anything like this, I no your angry at me, please think about the girls future, they need, I need you, your mother needs you, & your sister, I cannot live with out you, I'll at any time we will work threw this, please understand its been difficult for me being alone also, I acted on stupidity last year, anger, hostility, there is no excuse for this to have happened, I dont expect forgiveness I dont deserve forgiveness, but if we could take each problem one at a time, work threw it, solve it, and never allow it to happen again in life, maybe, this could work, you've told me my times were not a match, but that you still love me, you dont realize how sad this make me feel and we courted for a longer time, you said I

EXHIBIT # E

Here are only two of four discrimination complaint filed by me against the state of California in which I want but lost at the same time. I lost because this angered the state and the managers the I complained against came after me and physically assaulted me, or retaliated against me. I was then taken off work for an entire year with no pay just 685 per month. FTB garnished my wages on that also.

STATE AND CONSUMER SERVICES AGENCY
ATTN: COMMENTS/COMPLAINTS
915CAPITOL MALL, SUITE 200
SACRAMENTO, CA 95814
916-653-4090

3rd Complaint Filed

CITIZEN'S COMMENT/COMPLAINT FORM

PLEASE USE A SEPARATE FORM FOR EACH COMMENT/COMPLAINT
The Consumer Complaint Act of 1997 requires the State and Consumer Services Agency to provide a method for use by California citizens to submit comments/complaints.

PERSON FILING COMMENT/COMPLAINT: Charles E. Grays II	WHICH DEPARTMENT IS THIS COMMENT/COMPLAINT ABOUT? DFEH (2nd Complaint on Retaliation, 1st was ignored)
ADDRESS: (NUMBER AND STREET) [redacted]	PERSON WITH WHOM YOU DEALT: Cathy Joy, Madeline Jensen
	LOCATION OF ABOVE (Sacramento, District Office, etc.) 28 Civic Center Plaza Suite#538, Santa Ana.Calif
	TELEPHONE NUMBER(S): (Include area code) 714-558-4266
DO YOU WANT TO REMAIN ANONYMOUS? ☐ YES ☑ NO	If you wish to remain anonymous, we may not be able to address your specific issue. Every effort, however, will be made to do so without revealing your identity.

DESCRIBE YOUR COMMENT OR COMPLAINT (Be specific - who, what, when, where, how):

DATE March 19, 2004, (time to generate this document two weeks suffering from PTS, duress and serious depression this week)
PLEASE NOTE THAT THIS IS THE THIRD COMPLAINT FILED ABOUT AND AGAINST DFEH. THE SECOND COMPLAINT PERTAINED TO CALTRANS PERSONNEL RETALIATING AGAINST ME AFTER I RECEIVED A RIGHT TO SUE LETTER.

COMPLAINT:

1. ***I HAVE BEEN SLIGHTED, DENIED, CONSPIRED OUT OF A COMPLETELY FAIR AND IMPARTIAL INVESTIGATION OF DISCRIMINATION, RACISM, HARASSMENT AND DIFFERENTIAL TREATMENT WITH REGARDS TO MY CIVIL RIGHTS AND THE VIOLATION THEREOF DURING THE INVESTIGATION OF 1998 THROUGH JANUARY 2000.***

2. ***AFTER I GOT A RIGHT TO SUE LETTER I WAS RETALIATED AGAINST BY TWO SUPEVIORS WITH THE EXPRESSED KNOWLEDGED AND APPROVAL OF THEIR SUPERVISOR. I WAS PHYSICALLY ASSAULTED THE MORNING OF JANUARY 27, 2000 AND SUBSEQUENTLY FORCED OFF OF THE JOB.***

3. ***FEBRURAY 2000 I WENT TO THE SANTA ANA OFFICE OF DFEH AND FILED A FULL COMPLAINT OF RETALIATION. THE INVESTIGATOR WAS MADELINE RAE JENSEN, M.P.A. SHE INFORMED THAT ALL WOULD BE TAKEN CARE OF. NOTHING EVER TOOK PLACE NOR DID SHE CONDUCT ANY SORT OF INVESTIGATION ON ANY LEVEL AT ALL. THE MATTER WAS IGNORED.***

4. ***FILED COMPLAINT WITH THE STATE AND COMSUMERS SERVICES AGENCY JULY 2001 NO RESPONSE NO ANSWER AT ALL PRETTY MUCH THE SAME RESPONSE AS DFEH.***

5. ***ADDITONALLY, I HAVE BEEN DENIED MY RIGHT TO A RIGHT TO SUE LETTER UNDER THE VEIL OF LAW AS SET FORTH UNDER STATE STATUE AND THE GUIDELINES IN PLACE VIA THE FAIR EMPLOYMENT AND HOUSING ACT GC SECTION 12900.***

CHRONOLOGY OF EVENTS
(COMPLAINTS FILED WITH STATE AND CONSUMER SERVICES AGENCY)#1

- THE VERY FIRST COMPLAINT I FILED WITH YOUR AGENCY DEALT WITH THE OBVIOUS AND EGREGIOUS BIASED AND IMPROPER INVESTIGATION CONDUCTED BY DFEH AFTER I FILE A COMPLAINT OF DISCRIMNATION BASED UPON RACISM, DIFFERENTIAL TREATMENT, AND BEING SUBJECTGATED TO A COMPLETELY HOSTILE WORK PLACE AND OR ENVIRONMENT WITH HARASSMENT EMPLOYED AS A DEVICE TO DEMEAN AND DEMORALIZE ME AS A PERSON AND INDIVIUAL (NOVEMBER 1998 CONCLUDED JAN. 05, 2000).

- UPON FILING MY COMPLAINT I TOLD THE INVESTIGATOR THAT WHAT I WAS EXPERICENCING AT CALTRANS WITH REGARDS TO THE RADCISM AND DISCRIMINATION AS AN EMPLOYEE TOOK PLACE AT THE VERY BEGINNING WHEN I FIRST STARTED WORKING FOR CALTRANS IN 1980 AND HAD CONTINUED FOR A NUMBER OF YEARS WITH THE SOLE INTENT OF FORCING ME OUT OF AND OFF OF MY JOB. I TOLD HIM IT WAS AT THE VERY BEINGING RACIST AND WAS STILL RACIST BECAUSE THE BEHAVOUR HAD CONTINUED AND THAT THE BEHAVOR IS SEVERE AND PERVASIVE WITH MALICE OF FORETHOUGHT.

- **BEFORE MR. NGUYEN EVEN LOOK AT THE SITUATION HE TOLD ME THAT HE DOUBTED WHETHER THER WAS ANY RACISM AND THAT JUST BECAUSE SOME ONE CALLED ME A NIGGER DID NOT MEAN THAT THEY WERE RACISTS, NOR THAT THERE WAS RACISM IN CALTRANS**. THIS MAN DID ALL THE AS POSSIBLE TO SABOTAGE MY INVESTIGATION AND DIS-CREDIT ME YET BUT WITH A SOMEWHAT GENTILE NATURE AND A RATHER ARTIFICIAL SENSE OF CONCERN. HE CREATED A FUROR AMOUNGST THE WITNESSES WHO BECAME INFURIATED IN THE DISTRICT 12 OFFICE AND WHO WANTED TO SEE AN END TO WHAT WAS GOING ON AGAINST ME. MANY SPOKE OUT AND COMPLAINED ABOUT HOW HE SIMPLY IGNORED THEIR TESTIMONY AND TOOK ONLY THAT IN WHICH HE WANTED TO ADDRESS. MANY SAID THAT HE WAS DELIBERATELY SABOTAGING MY INVESTIGATION. WORD FILTERED BAK TO THE AUDITS AND INVESTIGATIONS UNIT FOR CALTRANS AND SOMETHING TOOK PLACE WHAT I AM NOT CERTAIN.

- HE CONCLUED JUST AS HE DIRECTED HIMSELF THROUGH THE INVESTIGATION AND THEN LATER CALLED ME IN NOVEMBER 1999 TO TELL ME HE HAD CONCLUDED THE INVESTIGATION BEFORE HE HAD EVERN INTERVIEWED HIS LAST WITNESS ***(OBVIOUSLY A RUSH TO JUDGEMENT).*** HE TOLD ME THAT HE DID NOT SEE ANYTHING OF WHICH I WAS TALKING ABOUT. HE LATER CALLED ME BACK TO TELL ME THAT HE WAS GOING TO INTERVIEW THE LAST WITNESS AND GIVE MORE CONSIDERATION TO THE ISSUE.

- ACCORDING TO MR SINH NGUYENS FINDINGS THERE IS AND THERE WAS NO RACISIM AT CALTRANS AND THAT HIS IMMEDIATE SUPERVISOR CONCULED WITH HIM ***(PLEASE SEE ATTACHEMENT "A").*** YET HE FAILED TO INTERVIEW MY WITNESSES AS I OUTLINED THEM TO HIM WHO WOULD HAVE TOLD HIM CONTRARY. NOT TO MENTION THE WITNESSES WHOSE TESTIMONY HE EXCLUDED FROM THE INVESTIGATION AND FINAL RESULTS. THIS INFORMATION COUPLED WITH THE DOCUMENT, IN FACT A CASE STUDY, I HAVE TAKEN THE LIBERTY TO INCLUED IN THIS COMPLAINT THAT ACTUALLY DIS-CREDITS MR. NGUYENS CLAIMS OF THERE NOT BEING DISCRIMINATORY PRACTICES AND OR PROCLIVITIES IN CALTRANS RIGHT OF WAY. ***(PLEAS SEE ATTACHMENT "B").***

- **INCLUDED HERE TO WIT IS AN ACTUAL CASE STUDY OF RACISM IN STATE GOVERNMENT IN WHICH THE STATE OF CALIFORNIA'S OWN DEPARTMENT OF TRANSPORTATION'S IS CITED AS BEING ONE THE PRELIMNARY PROBLEM AGENCYS THAT IS SO EGREGIOUSLY PLACATED WITH RACISM AND DISCRIMINATORY PRACTICES THAT IT SHOULD BE MONITORED BY A THIRD PARTY OUT SIDE OF THE AGENCY. YET ACCORDING TO DFEH AND THE FINDINGS IN MY CASE THERE IS NO DISCRIMNATION, IN SPITE OF THE ADVERSE ACTIONS TAKEN AGAINST ME. FURTHERMORE THE CASE STUDY ALSO DETAILS THE STATES RECORD FOR TAKING ADVERSE ACTIONS AGAINST AFRICAN AMERICANS IN GREATER NUMBERS AND PARTICULARLY IN THE SOUTHERN CALIFORNIA REGION THAN IN THE WHOLE STATE. MORE ADVERSE ACTS TAKEN AGAINST AFRICAN AMERICAN IN THE SOUTHERN CALIFORNIA REGION THAN IN THE REMAIDER OF THE STATE ALL TOGETHER. (PLEASE NOTE THE DATE I HAVE CAREFULLY OUTLINED IN THE CASE STUDY AND YOU WILL SEE THAT THE RESULTS OF THE STUDY ACCOMPANYING THIS COMPLAINT WAS MADE, COMPLIED AND DETERMINED AT PRECISELY, AND EXACTLY DURING THE TIME PERIOD THAT I WAS EXPERICING WHAT MR. NGUYEN HE DID NOT FIND ACCORDING TO WHAT I HAD TOLD HIM. HE IN FACT COULD NOT FIND ANY INSTANCES OF DISCRIMINATION AGAINST ME INSPITE OF AL LOF THE TESTIMONY. PERHAPS ALL THAT HE TURNED HIS BACK TO. IN ORDER TO MANIPULATE AND CONTRIVE THE RESULTS.**

COMPLAINT FILED WITH REGARDS TO THE DFEH'S FAILURE TO ACT ON MY COMPLAINT OF RETALIATION. (COMPLAINTS FILED WITH STATE AND CONSUMER SERVICES AGENCY)#2.

- THE SECOND COMPAINT FACTUALLY ADDRESSED AN ATTEMPT ON MY BEHALF TO BRING TO THE ATTENTION OF THE STATE AND CONSUMERS SERVICES AGENCY DFEH'S FAILURE TO INVESTIGATE AND ACKNOWLEDGE MY COMPLAINT OF RETALIATION AGAINST ME BY THE STATE OF CALIFORNIA'S **DOT** FOR DISCRIMINATION AND HARASSMENT. THE COMPLAINT I FILE WAS COMPLETELY IGNORED BY DFEH AND ITS PERSONNEL. FURTHER, THE COMPLAINT THAT I FILED WITH THE STATE AND CONSUMERS SERVICES AGENCY REGARDING DFEH WAS ALSO IGNORED. I HAVE FILE A TOTAL OF THREE COMPLAINTS WITH REGARDS TO DFEH THIS ONE INCLUDED. I HAVE ELECTED TO PROVIDE COPIES ALONG WITH THIS COMPLAINT.

- I FORMALLY FILED A COMPLAINT OF RETALIATION FEBRUARY 2000 AGAINST THE DEPARTMENT OF TRANSPORTATION FOR RETALIATIONG AGAINST ME., AS WELL AS ITS MANAGEMENT PERSONNEL. IT DETAILED HOW APPROXIMATELY TWO WEEKS AFTER I GOT A RIGHT TO SUE LETTER FROM DFEH FOR FILING A COMPLAINT OF RACISM, DISCRIMINATORY PRATICES AND OR TREATMENT AS WELL AS CONTINUOUS AND ON GOING HARASSMENT FROM JAMES STAUDINGER, LARRY STEVENS WITH THE EXPRESSED APPROVAL OF TERRI ARIAS, AND HOW I WAS HARASSED AND ASSAULTED THE DAY OF JAN. 27, 2000 BY JAMES STAUDINGER AND SUBSEQUENTLY LARRY STEVENS.

- THE INITIAL INVESTIGATION IN 1999 LEADING UP TO THE DAY I WAS ASSAULTED AND FORCED OF THE JOB (JAN. 27, 2000) WAS COLLUDED, MANIPULATED, AND DECEPTIVE WITH DATA AND TESTIMONY BEING TOTALLY IGNORED BY THE INVESTIGATOR SINH NGUYEN. COMPLAINTS BY WITNESSES VOICING DISCONTENT WITH REGARDS TO HOW THE INVESTIGATION WAS CONDUCTED WERE PARTIALLY, IF NOT COMPLETELY IGNORED. AS WELL AS ATTEMPS TO SABOTTAGE THE TRUTH AND ME, HOWEVER, THE ADMINISTRATIVE DIRECTOR AT THE TIME ISSUED A RIGHT TO SUE LETTER ON MY BEHALF.

- THE DIRECTOR FELT THAT SHE WAS OBLIGATED TO GRANT A RIGHT TO SUE LETTER, AND SUBSEQUENTLY DISCLOSED THE FOLLOWING IN AND DURING A CONVERSATION WITH ME. SHE SAID (PARAPHASED) ***"BECAUSE AS SHE PUT IT, IT WAS OBVIOUS SO MUCH WRONG WAS BEING DONE THAT SHE WOULD HAVE BEEN REMISS IN HER DUTIES TO NOT GIVE ME THE LETTER"***. DURING THE INVESTIGATION FALSE AND OR CONTRIVED DATA AND OR INFORMATION WAS PRESENTED TO THE INVESTIGATOR, AND HE KNEW IT WAS FALSE AND ADMITTED TO ME THAT HE KNEW IT WAS FALSE AND HAD ME TO AUTHENTICATE IT. YES I WAS ALLOWED TO SEE SOME OF THE INFORMATION AS HE CLAIMED FOR OPURPOSES OF AUTHENTIFICATION. HE THEN TRIED TO USE THIS INFORMATION AS A BASIS FOR HIS FINDINGS AND ULTIMATELY DENYING ME IN MY PURSUIT OF STOPPING THIS. ALL OF THE WITNESSES DISCLOSED THAT HIS QUESTIONS WERE LEADING AND DECEPTIVELY SABOTAGING TOWARDS MY CASE AND VERY LEADING PROACTIVELY FOR TERRI ARIAS AND MANAGEMENT.

SUMMARY/DEMAND FOR INTERVENTION

I am formally requesting your agency's intervention again, with hopes this time that you do not ignore my complaint, nor my request as you did the very first time, when, I requested in kind the same intervention. I also am formally demanding a right to sue (Caltrans and DFEH) letter on the grounds that DFEH failed miserably to meet and discharge its fiduciary responsibility with regards to me, to hold safe and harmless to wit my well being, and citizenry of the State of California as well as the United States under the both constitutions and those state and federal laws or statues that govern and guarantee impartiality and protection via state and federal constitution.

Rational for Demand

I FILED A COMPLAINT OF RACIAL DISCRIMINATION, HARASSMENT, DIFFERENTIAL TREATMENT, HOSTILE WORK ENVIRONMENT, AND DISCOLSED ALL THAT WAS INVOLVED IN 1998. DECEMBER 1999 THE INVESTIGATION CONCLUDED AND JANUARY 05, 2000 I WAS AWARDED A RIGHT TO SUE LETTER AND FOR DOING SO MY SUPERVISORS JANUARAY 27, 2000 JUST TWO WEEKS AFTER RETALIATED AGAINST ME BY ASSAULTING ME VERBALLY AND PHYSCIALLY DURING A TIME WHEN THERE WAS A ZERO TOLERACE POLICY IN THE WORK PLACE FULLY ENFORCABLE AND IN PLACE.

THIS IS QUIENT-ESSENTIALLY RETALIATION AS DEFINED UNDER BOTH STATE AND FEDERAL STATUES. *I THEN FILED A COMPLAINT OF RETALIATION FEB 2000 AGAINST CALTRANS. DFEH TOOK MY COMPLAINT AND SIMPLY DID ABSOLUTELY NOTHING WITH IT. THE COMPLAINT WAS NOT PROCESSED, INVESTIGATED, LOOKED INTO OR ANYTHING ON ANY LEVEL. I NEVER HEARD FROM THE AGENCY AGAIN. FURTHER, I FILE A COMPLAINT WITH THE STATE CONSUSUMER SERVICES AGENCY AND LIKE WISE NEVER HEARD FROM THEM EITHER. COMPLAINT FILE JULY 25, 2001*

UNDER LAW DFEH IS TO BE IMPARTIAL AND PROTECTIVE OF MY RIGHTS AS DEFINED BY FEHA AS WELL AS THE CIVIL RIGHTS ACT OF 1964. IN EITHER CASE DFEH FAILED MISERABLELY AND COMPROMISED ME, MY POSTION AND MY HEALTH AS A RESULT. I HAVE BEEN MORE THAN DAMAGED BY THIS AND NOW EVERYONE WANTS TO JUST TURN THEIR BACKS AND PRETEND AS THOUGH NOTHING HAS EVER HAPPENED. EVERY CHANCE STAUDINGER HAS HAD HE HAS ASSAULTED ME ON ANY AND EVERY GROUND HE COULD. HIS PRIMARY METHODS HAVE ALSWAY BEEN FINANCIAL IF AND WHEN POSSIBLE. HE HAS ALSWAYS USED HIS CONNECTION AND THE SYSTEM TO ASSULT ME UNDER THE GUISE OF STATE PROTOCOL.

FEDERAL Definition of Retaliation:

Retaliation is a form of revenge against an employee who took steps seeking to enforce his or her legal rights. The laws prohibiting discrimination in the work place also prohibit retaliatory action being taken against an employee by an employer because the employee has asserted rights or made complaints under those laws.

Federal Definition Discrimination:

Discrimination based on race occurs when individuals are treated less favorably than others who are similarly situated because of their race.

STATE Definition of Retaliation:

It is an unlawful employment practice under the Fair Employment and Housing Act (FEHA) to retaliate against anyone who has opposed practices proscribed by FEHA, i.e., sexual harassment or discrimination, or has filed a complaint, testified or assisted in any proceeding under FEHA. Thus, employees are protected from retaliation if they complain about harassment or discrimination.

BRIEF CHRONOLOGY OF EVENTS

I filed a complaint in November 1998 against the State of California's DOT (Caltrans). Caltrans Audits and investigations Unit addressed the first level. The investigator was Mr. Ray Kelly. Honest perhaps but not resolved to being totally objective towards obtaining the truth. I was treated as though I had committed some crime and was the perpetrator in this instance. Was queried as though I was crazy. Caltrans Audits and investigation completed its portion of the investigation and recommended that DFEH now commence their investigation and such did occur with DFEH where the those involved Terri Arias et all in the department contrived information and told certain employees that they had to testify on behalf of the state as pro-management witnesses, many were discontent about the tactics used and became upset and complained vigorously about the manner in which the investigation was conducted and the attitude of the investigator. Many viewed him as attempting to sabotage and deliberately avoid the truth and for purposes of arriving at a controlled and manipulated result. Employees were given very favorable performance evaluations and total latitude with regards to their work, time, and delivery with regards to said work product and delivery. *(I know this is repetitive but I want it to sink in) Particularly since all Involved seemed to have such a difficult time understanding this and all that has happened.*

- **November 21/22 1999 I got conflicting messages from the investigator Mr. Sinh Nguyen about my case before he had completed the interviews of my witnesses as though he was rushed to conclude and had in effect arrived at a conclusion. We spoke he said that there was two other interviews he had to complete. After I raised hell with him about not interviewing all of my witnesses he said that he would get back to me.**

- **December 1999 Mr. Sinh Nguyen contacted me again about the investigation I had just returned to work for being out for surgery. He told me that he found nothing for the allegations I claimed in my complained based upon his investigation. This guy was a jerk and many of the witnesses did not care for him by virtue of the fact that he was biased during the investigation left out information and further was asking leading and very directed questions. To this day many people are still talking about the bias and deceit involved in the process. Early Jan I file Citizen Complaint regarding investigation (Initial Investigation), this complaint elicited and rapid response for a Ms. Cathy Joy.**

Although the Head of DFEH (Cathy Joy) was TOLD NOT to find in my favor, she was so intimidated by the hold situation she told me to contact her at her home to discuss my case. During said conversation she told me that she had in fact found in my favor and that she would feel remiss had she not done so because of the way everything was being done, and the obvious lies that were being told. I was at this point in time I was happy but worried, and justifiably so. I told her and the investigator what would happen and that this was a highly retaliatory environment. The people were horrible and particularly those in management although not all.

- **Jan 2000 direct harassment started up and again, after a brief cessation because of the investigation, about August 1999 to January 2000. I was given a right to sue letter. Once management was apprised of the investigation out come I was then summarily returned to my old assignment, I was returned to being harassed and micro-managed and ultimately I was physically assaulted by my supervisor Jame Staudinger and Larry Stevens, and then forced off of my job. When I arrived home I was called and harassed there as well, by Staudinger he called at first then stopped. He demanded that I call him everyday in the morning to apprise him of what was going on.**

- **February 2000 I went straight to DFEH and filed a formal complaint for RETALIATION. I interviewed, I filled out all of the forms and spoke with Madeline Rae Jensen with regards to the complaint. She said that this requires looking into and that she would do everything she could for me in filing this complaint. From that point on I never heard from her or had contact with her unless I contacted her myself. She suddenly was Non-Contactable, un-available. I would call her office and she was either out or just not available.**

- **Unannounced I went in one day and caught her there. She indicated that she need to talk to me so we talked further. I called her about the status of my complaint. I got now response and again she was now again un-reachable and no callbacks of any sort. At this point I am suffering from serious depression and withdrawal syndrome again. I could easily see the collusion and all of the issues coming together. Cathy joys words were still ringing in my ear.**

- **12/8/1999 where I was RETALIATED against more by James Staudinger and the Workman's Comp claims officer and James Staudinger's wife whom he had gotten a job working personnel transactions.**

They all knew everything about my personal life and me because they all shared information. Carol Aguirre at the meeting that morning when I attempted to return to work and finally realized that they were not gong to force me to return to the Orange County office to work told me to leave the premises or she would have a CHP physically remove me. In spite of the fact that I had returned per their orders and had in effect met all of the criteria for returning that morning as instructed. I was denied the right to return to work after I had as re demanded by management a formal release form my doctor citing all and any restriction as applicable and the parameters as delineated in the letters sent to me by management. When I shoed up December 08, 1999 to return to work I was threaten because all of them (meaning management and the when I was told to return to work Workman's comp office Carol Aguirre were angered obviously over the fact that the restriction to me returning to work was " I could not ever work in O.C.

Again" that morning all were insistent that I return to work in O.C. when they realized that legally they could no force me I was then threatened to leave with bodily force and or expulsion.

- **January 2001 it was not until later I found out that I did not have to do this that this was just another form of Retaliation against me. When I returned to work in the LA office in 2001 the retaliation continued with my new supervisor being told by my old supervisor (James Staudinger) that he had to continue the line of harassment, according to what Patrick told me. In fact Patrick became so upset that he told his supervisor and others at the job that he (James Staudinger) actually admitted to harassing me and that he felt that Patrick should continue it. He direction and tenacity was so intent and direct that my new supervisor had to report the incidences to his supervisor.**

Patricks supervisor (Larry Staley) then reported the incidences to his immediate supervisor(Patricia Jones). The incidences followed the chain of command then ultimately Staudinger was contacted and told to stop. However, he refused to, because it was not too much longer after that he was calling Pat Flanagan (My supervisor) again. Pat told him that he was lying on me and to stop the calls. They continued still, and Pat became unsettled and unhappy with the occurrences. Stuadinger has his on personal agenda for me and it follows the directive first issued by Conrad Barber when I first started which was carried forth by Ralph Neal, Staudinger's supervisor when I first started working for the state.

When I first came into the offices of DFEH back in 1998 I knew this was gong to happen and I told everyone principally involved and I told DFEH and I was ignored. DFEH is a Failure and did nothing more than lead me down the path I know I would ultimately reach.

My Profile:

1. I am of African Decent (I am of a Protected Class)
2. I was subject to unwelcome harassment (Unprovoked)
3. The harassment was based purely on Race but has now evolved and still is in place
4. I was conspired against by those factions and participants directly apart of DOT management
5. Directives were put in place of me to force me out and off the job and to leave with nothing
6. I was regularly rotated to mangers dedicated to upholding the agenda in place as well as all directives issued in and during those times. From 1983 up to and through Present.
7. The harassment affected a term, condition, and or privilege of my employment
8. My employer knew of the harassment that was in place on me. As did many others, for years nothing was don to fix, change, correct, let alone to stop it..
9. A directive was issued against me in the nature of I was never, ever to promote beyond apprentice level right of way agent no matter what and to this day said has taken place.
10. Whenever promotional opportunities would come about in the department then my current supervisor would be given instructions to start documenting me or was told to find a way to write me up. In the past as an employee if you had negative items in you personnel jacket then you would not be permitted to promote. In the beginning I was harassed the most when promotional opportunities came around. To date I have never promoted I am still an apprentice level Agent.
11. ***Conduct against me was sufficient to create a hostile working environment must be severe or pervasive***. An objectionable environment must be both subjectively and objectively offensive. Whether an environment is hostile or abusive depends on a totality of circumstances, focusing on factors such as the frequency of the conduct, the severity of the conduct, the degree to ***which the conduct is physically threatening or humiliating, and the degree to which the conduct unreasonably interferes with an employee's work performance.***
12. I was harassed continuously inveterately for more than 19 years by staff and management personnel with the intent of forcing me out and off the job.
13. I was treated differently and always held to standard NOT indicative of everyone else. I think I was resented for my education and not being typical but mainly for being of African decent.
14. I tried to leave to another state agency and was blocked and subsequently black balled.
15. I was always treated differently and held to standards not applicable to others in the same job classification with the same expectations.
16. I was denied a fair and impartial treatment and or opportunity for promotion as everyone else doing the same job and with the same expectations.
17. I was coached into to transferring to the soon to be opened Orange county office under the guise that all of the harassment would stop and that things would be different. They were not.
18. In orange county everything escalated (got worse once I was there)
19. I was Micro-managed to the extreme, lied to and upon.
20. I had over 100 hours of sick time and vacation time systematically stolen from me.

21. Often going to our unions my position was simply compromised and subordinated to management with the end result of all of the issues returning in place later.
22. I filed complaint with DFEH and it was compromised, data, and testimony was contrived and manipulated. There were complaints from the witnesses to no avail.
23. This department and the investigator treated this case so casually. He actually did not in my estimation conduct an investigation at all. He did not personally come to interview the witnesses for me. He would contact them by telephone while they were at work and uncomfortable to speak about what they knew.
24. The witnesses for management however he would meet with them and give them a full line of questioning in favor of management.
25. Some employees were given slack time and special considerations for positive and favorable testimony to make management look in a favorable light.
26. Generally one to two minorities (counter measures) would be treated extra ordinarily well as potential testifiers and or potential witness for management. (During this time there were several people of African decent that were being mistreated.
27. I got a right to sue letter. My employer then retaliated against me, physically assaulted me, I was driven and forced off the job for a year without pay. The evidence was so strong and the things done were so wrong that even the Administrative Director at the time was given directives to find against me she could not in clear conscientious she indicated to me. She in fact had me to contact her at her home because she would not discuss the issue over her office phone.
28. My supervisor who assaulted me then started calling my home and want to accosted me there. He demanded that I call in every day and tell him of my status and keep him apprised of my activities.
29. I filed a complaint with DFEH on the retaliation and they took my information and then did nothing further with it. They in effect refused to move on it.

LAWS VIOLATED JUST TO FORCE ME OUT AND HOW MY CIVIL RIGHTS WERE VIOLATED UNDER THE LAW:

1. DISCRIMINATION
2. FORCED TO WORK IN A HOSTILE ENVIRONMENT (SEVERE AND PERVASIVE IN NATURE ANTAGONISTIC)
3. SEVERE/HOSTILE ENVIRONMENT HAS CREATED PTS (POST TRAUMATIC STRESS) AND EXTREME DURESS. AS WELL AS ANEXIOUSNESS COUPLED WITH DEPRESSION.
4. HARASSMENT, DIFFERENTIAL TREATMENT, HELD TO STANDARDS HIGHER THAN OTHERS WORKING SAME JOB.
5. DENIED LIBERTY AND PURSUIT OF THE SAME ISSUES AS THOSE OF IN THE SAME CLASSIFICATIONS
6. DENIED THE OPPORTUNITY TO PROMOTE AND ADVANCE AS OTHERS
7. CONSPIRED AGAINST FOR PURPOSES OF DENYING ME MY RIGHT TO WORK IN THE SAME ENVIRONMENT EQUALLY AS ALL OTHERS AT CALTRANS
8. RETALIATED AGAINST FOR FILING A DISCRIMINATORY COMPLAINT AGAINST THE STATE OF CALIFORNIA FORCED OF MY JOB FOR A YEAR WITHOUT PAY.
9. HARASSED AT MY HOME AND THREATENED. HARASSED AT MY JOB WHEN I RETURNED TO WORK IN 2001
10. PHYSICALLY ASSAULTED, THREATENED, HUMILIATED PUBLICLY IN THE WORK PLACE DURING TERM OF EMPLOYMENT TO DATE.
11. PRIVATELY HUMILIATED, CALLED NAMES, AND MADE THE BRUNT OF RACIAL SATIRICAL HUMOR TO THE ENTERTAINMENT OF OTHERS.
12. THE COMMISSION OF AIDING AND ABETTING THE ACT OF DISCRIMINATION DFEH REGULATION 7287.7 BY MANAGEMENT OFFERING SPECIAL BENEFITS TO OTHER BLACK EMPLOYEES FOR FAVORABLE TESTIMONY IN A DFEH INVESTIGATION.
13. I HAVE BEEN BLACK BALLED/BLACK LISTED AS ADMITTED BY MANAGERS AT CALTRANS WHICH VIOLATES CALIFORNIA LABOR CODES 1050 THRU 1054 AND OR LAWS AS WELL WHILE IN THE EMPLOY OF THE DEPARTMENT. IN AND DURING MY ATTEMPTS TO LEAVE CALTRANS TO ANOTHER STATE AGENCY ON MANY OCCASIONS I WAS STOP WITH A SIMPLE TELEPHONE CALL TO THE OTHER AGENCY.
14. SLANDER, DEFAMATION OF CHARACTER AND COLUTION DURING AN OFFICIAL INVESTIGATION,.....AND THE LIST GOES ON

CONCULSION :

UNDER LAW AND BY DEFINITION I AM ENTILED TO BRING ACTION AGAINST THE STATE AND THOSE INVOLVED IN BREACHING AND VIOLATING MY RIGHTS UNDER FEDERAL AND STATE STATUES. FURTHER MY RIGHTS AS A CITIZEN OF THE STATE ARE CERTAINLY NO LESS THAN ANYONE ELSES. YET UNDER LAW MY RIGHTS HAVE BEEN CONSISTENTLY AND DIRECTLY VIOLATED FOR MORE THAN 20 YEARS.

ADDITIONALLY, I HAVE BEEN BLOCKED AND LOCKED OUT OF PARTAKING IN ALL THAT IS AFFORDED ME VIA CITIZENSHIP IN THE STATE OF CALIFORNIA, LET ALONE IN THIS COUNTRY. THE AFOREMENTIONED IS A PROCLIVITY EXTENDED BY VIRTUE OF CALIFORNIA STATE LAW AND ITS CONSTITUTION. THE CONSTITUTION EXPRESSLY PROHIBITS BY STATUTE DISCRIMINATORY ACTS OF ANY KIND, AS WELL AS RETALIATION, WHICH IS ENFORCEABLE THROUGH ITS GOVERNMENTAL STATUES EMPOWERED THROUGH FEHA (FAIR EMPLOYMENT HOUSING ACT GC SECTION 12900). FURTHERMORE, IT IS THE STATE'S OWN REGULATORY AND ENFORCEMENT ACT PROHIBITING THE AFOREMENTIONED TYPES OF BEHAVIORS. BASED UPON THE AFOREMENTIONED I THEREFORE FORMALLY ASK AND DEMAND A RIGHT TO SUE (CALTRANS AND DFEH) LETTER, PREDICATED UPON THE AFOREMENTIONED AS GUARANTEED BY AND UNDER STATE LAW.

CHARLES E. GRAYS II
SUNDAY, MARCH 21, 2004

FOURTH COMPLAINT FILE IN REGARDS TO THESE MATTERS, PREVIOUS COMPLAINTS IGNORED. COMPLAINT AGAINST CALTRANS FOR RETALIATION FILED COMPLETELY IGNORED.

STATE OF CALIFORNIA — ARNOLD SCHWARZENEGGER, Governor

DEPARTMENT OF FAIR EMPLOYMENT AND HOUSING
ATTN: Quality Assurance Manager
2014 T Street, Suite 210
Sacramento, CA 95814-6633

CITIZEN'S COMMENT/COMPLAINT FORM

PLEASE USE SEPARATE FORM FOR EACH COMMENT/COMPLAINT

The Consumer Complaint Act of 1997 requires the Department of Fair Employment and Housing to provide a method for use by California citizens to comment/complaint about the Boards, Programs, or Divisions within this Department

PERSON FILING COMMENT/COMPLAINT: Charles E. Grays II	WHICH BOARD/DIVISION/PROGRAM IS THIS COMMENT/COMPLAINT ABOUT? I am filing this complaint against DFEH for failing to protect my rights and failing to take appropriate action against Caltrans for civil rights violations against me
ADDRESS (NUMBER AND STREET): [redacted]	PERSON WITH WHOM YOU DEALT: Madelin Jensen, Cathy Joy, and Sinh Nguyen
[redacted]	LOCATION OF ABOVE (Sacramento, District Office, etc.): Santa Ana Office of DFEH
[redacted]	TELEPHONE NUMBER(S) (include area code): 714-558-4266
DO YOU WANT TO REMAIN ANONYMOUS? ☐ YES ☒ NO	If you wish to remain anonymous, we may not be able to address your specific issue. Every effort, however, will be made to do so without revealing your identity.

DESCRIBE YOUR COMMENT OR COMPLAINT (be specific—who, what, when, where, how):

Please read the following as it is a full delineation of that which has taken place. The Department of Transportation and it's management staff took a line of Desparate treatment and complete reckless abandonment of civility and regard to me as a person and my rights under law as purportedly guaranteed by the Consititution of this State and Country.

DATE March 19, 2004, (time to generate this document two weeks suffering from PTS, duress and serious depression this week)

PLEASE NOTE THAT THIS IS THE ~~THIRD~~ FOURTH COMPLAINT FILED ABOUT AND AGAINST DFEH. THE SECOND COMPLAINT PERTAINED TO CALTRANS PERSONNEL RETALIATING AGAINST ME AFTER I RECEIVED A RIGHT TO SUE LETTER.

COMPLAINT:

1. ***I HAVE BEEN SLIGHTED, DENIED, CONSPIRED OUT OF A COMPLETELY FAIR AND IMPARTIAL INVESTIGATION OF DISCRIMINATION, RACISM, HARASSMENT AND DIFFERENTIAL TREATMENT WITH REGARDS TO MY CIVIL RIGHTS AND THE VIOLATION THEREOF DURING THE INVESTIGATION OF 1998 THROUGH JANUARY 2000.***

2. ***AFTER I GOT A RIGHT TO SUE LETTER I WAS RETALIATED AGAINST BY TWO SUPEVIORS WITH THE EXPRESSED KNOWLEDGED AND APPROVAL OF THEIR SUPERVISOR. I WAS PHYSICALLY ASSAULTED THE MORNING OF JANUARY 27, 2000 AND SUBSEQUENTLY FORCED OFF OF THE JOB.***

3. ***FEBRURAY 2000 I WENT TO THE SANTA ANA OFFICE OF DFEH AND FILED A FULL COMPLAINT OF RETALIATION. THE INVESTIGATOR WAS MADELINE RAE JENSEN, M.P.A. SHE INFORMED THAT ALL WOULD BE TAKEN CARE OF. NOTHING EVER TOOK PLACE NOR DID SHE CONDUCT ANY SORT OF INVESTIGATION ON ANY LEVEL AT ALL. THE MATTER WAS IGNORED.***

4. ***FILED COMPLAINT WITH THE STATE AND COMSUMERS SERVICES AGENCY JULY 2001 NO RESPONSE NO ANSWER AT ALL PRETTY MUCH THE SAME RESPONSE AS DFEH.***

5. ***ADDITONALLY, I HAVE BEEN DENIED MY RIGHT TO A RIGHT TO SUE LETTER UNDER THE VEIL OF LAW AS SET FORTH UNDER STATE STATUE AND THE GUIDELINES IN PLACE VIA THE FAIR EMPLOYMENT AND HOUSING ACT GC SECTION 12900.***

CHRONOLOGY OF EVENTS
(COMPLAINTS FILED WITH STATE AND CONSUMER SERVICES AGENCY)#1

- THE VERY FIRST COMPLAINT I FILED WAS WITH DFEH, THE SECOND WITH YOUR STATE AND CONSUMERS SERVICES AGENGY, SO TO WITH THE THIRD AND NOW WITH YOU RESPECTIVELY THE COMPLAINTS DEALT WITH THE OBVIOUS AND EGREGIOUS BIASED AND IMPROPER INVESTIGATION CONDUCTED BY DFEH, AND SUBSEQUENTLY WITH THE LACK OF INTERVENTION AND TOTAL DISREGARD FOR MY RIGHTS UNDER LAW NOT TO MENTION DISCHARGING THE AGENCYS RESPONSIBUILITIES AS MANDATED BY FEHA. AFTER FILING A COMPLAINT OF DISCRIMNATION BASED UPON RACISM, DIFFERENTIAL TREATMENT, AND BEING SUBJECT TO A HOSTILE WORK PLACE/ENVIRONMENT WITH HARASSMENT EMPLOYED AS A DEVICE TO DEMEAN AND DEMORALIZE ME AS A PERSON AND INDIVIUAL, I WAS RETALIATED AGAINST PHYSICALLY ASSUALTED AND FORCED OF MY JOB FOR A YEAR. (NOVEMBER 1998 CONCLUDED JAN. 05, 2000).

- UPON FILING MY COMPLAINT I TOLD THE INVESTIGATOR THAT WHAT I WAS EXPERICENCING AT CALTRANS WITH REGARDS TO THE RADCISM AND DISCRIMINATION AS AN EMPLOYEE TOOK PLACE AT THE VERY BEGINNING WHEN I FIRST STARTED WORKING FOR CALTRANS IN 1980 AND HAD CONTINUED FOR A NUMBER OF YEARS WITH THE SOLE INTENT OF FORCING ME OUT OF AND OFF OF MY JOB. I TOLD HIM IT WAS AT THE VERY BEINGING RACIST AND WAS STILL RACIST BECAUSE THE BEHAVOUR HAD CONTINUED AND THAT THE BEHAVOR IS SEVERE AND PERVASIVE WITH MALICE OF FORETHOUGHT.

- **BEFORE MR. NGUYEN EVEN LOOK AT THE SITUATION HE TOLD ME THAT HE DOUBTED WHETHER THER WAS ANY RACISM AND THAT JUST BECAUSE SOME ONE CALLED ME A NIGGER DID NOT MEAN THAT THEY WERE RACISTS, NOR THAT THERE WAS RACISM IN CALTRANS**. THIS MAN DID ALL THAT WAS POSSIBLE TO SABOTAGE MY INVESTIGATION AND DISCREDIT ME YET BUT WITH A SOMEWHAT GENTILE NATURE AND A RATHER ARTIFICIAL SENSE OF CONCERN. HE CREATED A FUROR AMOUNGST THE WITNESSES WHO BECAME INFURIATED IN THE DISTRICT 12 OFFICE AND WHO WANTED TO SEE AN END TO WHAT WAS GOING ON AGAINST ME. MANY SPOKE OUT AND COMPLAINED ABOUT HOW HE SIMPLY IGNORED THEIR TESTIMONY AND TOOK ONLY THAT IN WHICH HE WANTED TO ADDRESS. MANY SAID THAT HE WAS DELIBERATELY SABOTAGING MY INVESTIGATION. WORD FILTERED BAK TO THE AUDITS AND INVESTIGATIONS UNIT FOR CALTRANS AND SOMETHING TOOK PLACE WHAT I AM NOT CERTAIN.

- HE CONCLUED JUST AS HE DIRECTED HIMSELF THROUGH THE INVESTIGATION AND THEN LATER CALLED ME IN NOVEMBER 1999 TO TELL ME HE HAD CONCLUDED THE INVESTIGATION BEFORE HE HAD EVEN INTERVIEWED HIS LAST WITNESS ***(OBVIOUSLY A RUSH TO JUDGEMENT).*** HE TOLD ME THAT HE DID NOT SEE ANYTHING OF WHICH I WAS TALKING ABOUT. HE LATER CALLED ME BACK TO TELL ME THAT HE WAS GOING TO INTERVIEW THE LAST WITNESS AND GIVE MORE CONSIDERATION TO THE ISSUE.

- ACCORDING TO MR SINH NGUYENS FINDINGS THERE IS AND THERE WAS NO RACISIM AT CALTRANS AND THAT HIS IMMEDIATE SUPERVISOR CONCULED WITH HIM ***(PLEASE SEE ATTACHEMENT "1").*** YET HE FAILED TO INTERVIEW MY WITNESSES AS I OUTLINED THEM TO HIM WHO WOULD HAVE TOLD HIM CONTRARY. NOT TO MENTION THE WITNESSES WHOSE TESTIMONY HE EXCLUDED FROM THE INVESTIGATION AND FINAL RESULTS. THIS INFORMATION COUPLED WITH THE DOCUMENT, IN FACT A CASE STUDY, I HAVE CURRENTLY IN MY POSSESSION A DOCUMENT WHICH VALIDATES MY CLAIMS AND EXPERIENCES AS I OUTLINED THEM TO DFEH. THE DOCUMENT CATEGORICALLY OUTLINES AND CONFIRMS THE STATE OF CALIFORNIA'S PRACTICES IN THE MISTREATMENT OF AFRICAN AMERICANS WHO ARE EMPLOYED BY THE STATE OF CALIFORNIA. THIS COMPLAINT ACTUALLY DIS-CREDITS MR. NGUYENS CLAIMS OF THERE NOT BEING DISCRIMINATORY PRACTICES AND OR PROCLIVITIES IN CALTRANS RIGHT OF WAY. ***(PLEAS SEE ATTACHMENT "2").***

- **INCLUDED HERE TO WIT IS AN ACTUAL CASE STUDY OF RACISM IN STATE GOVERNMENT IN WHICH THE STATE OF CALIFORNIA'S OWN DEPARTMENT OF TRANSPORTATION'S IS CITED AS BEING ONE THE PRELIMNARY PROBLEM AGENCYS THAT IS SO EGREGIOUSLY PLACATED WITH RACISM AND DISCRIMINATORY PRACTICES THAT IT SHOULD BE MONITORED BY A THIRD PARTY OUT SIDE OF THE AGENCY. YET ACCORDING TO DFEH AND THE FINDINGS IN MY CASE THERE IS NO DISCRIMNATION, IN SPITE OF THE ADVERSE ACTIONS TAKEN AGAINST ME. FURTHERMORE THE CASE STUDY ALSO DETAILS THE STATES RECORD FOR TAKING ADVERSE ACTIONS AGAINST AFRICAN AMERICANS IN GREATER NUMBERS AND PARTICULARLY IN THE SOUTHERN CALIFORNIA REGION THAN IN THE WHOLE STATE. MORE ADVERSE ACTS TAKEN AGAINST AFRICAN AMERICAN IN THE SOUTHERN CALIFORNIA REGION THAN IN THE REMAINDER OF THE STATE ALL TOGETHER. (PLEASE NOTE THE DATE I HAVE CAREFULLY OUTLINED IN THE CASE STUDY AND YOU WILL SEE THAT THE RESULTS OF THE STUDY ACCOMPANYING THIS COMPLAINT WAS MADE, COMPLIED AND DETERMINED AT PRECISELY, AND EXACTLY DURING THE TIME PERIOD THAT I WAS EXPERICING WHAT MR. NGUYEN HE DID NOT FIND ACCORDING TO WHAT I HAD TOLD HIM. HE IN FACT COULD NOT FIND ANY INSTANCES OF DISCRIMINATION AGAINST ME INSPITE OF AL LOF THE TESTIMONY. PERHAPS ALL THAT HE TURNED HIS BACK TO. IN ORDER TO MANIPULATE AND CONTRIVE THE RESULTS.**

COMPLAINT FILED WITH REGARDS TO THE DFEH'S FAILURE TO ACT ON MY COMPLAINT OF RETALIATION. (COMPLAINTS FILED WITH STATE AND CONSUMER SERVICES AGENCY)#2.

- THE SECOND COMPAINT FACTUALLY ADDRESSED AN ATTEMPT ON MY BEHALF TO BRING TO THE ATTENTION OF THE STATE AND CONSUMERS SERVICES AGENCY DFEH'S FAILURE TO INVESTIGATE AND ACKNOWLEDGE MY COMPLAINT OF RETALIATION AGAINST ME BY THE STATE OF CALIFORNIA'S **DOT** FOR DISCRIMINATION AND HARASSMENT. THE COMPLAINT I FILE WAS COMPLETELY IGNORED BY DFEH AND ITS PERSONNEL. FURTHER, THE COMPLAINT THAT I FILED WITH THE STATE AND CONSUMERS SERVICES AGENCY REGARDING DFEH WAS ALSO IGNORED. I HAVE FILE A TOTAL OF THREE COMPLAINTS WITH REGARDS TO DFEH THIS ONE INCLUDED. I HAVE ELECTED TO PROVIDE COPIES ALONG WITH THIS COMPLAINT.

- I FORMALLY FILED A COMPLAINT OF RETALIATION FEBRUARY 2000 AGAINST THE DEPARTMENT OF TRANSPORTATION FOR RETALIATING AGAINST ME, AS WELL AS ITS MANAGEMENT PERSONNEL. IT DETAILED HOW APPROXIMATELY TWO WEEKS AFTER I GOT A RIGHT TO SUE LETTER FROM DFEH FOR FILING A COMPLAINT OF RACISM, DISCRIMINATORY PRATICES AND OR TREATMENT AS WELL AS CONTINUOUS AND ON GOING HARASSMENT FROM JAMES STAUDINGER, LARRY STEVENS WITH THE EXPRESSED APPROVAL OF TERRI ARIAS, AND HOW I WAS HARASSED AND ASSAULTED THE DAY OF JAN. 27, 2000 BY JAMES STAUDINGER AND SUBSEQUENTLY LARRY STEVENS.

- THE INITIAL INVESTIGATION IN 1999 LEADING UP TO THE DAY I WAS ASSAULTED AND FORCED OF THE JOB (JAN. 27, 2000) WAS COLLUDED, MANIPULATED, AND DECEPTIVE WITH DATA AND TESTIMONY BEING TOTALLY IGNORED BY THE INVESTIGATOR SINH NGUYEN. COMPLAINTS BY WITNESSES VOICING DISCONTENT WITH REGARDS TO HOW THE INVESTIGATION WAS CONDUCTED WERE PARTIALLY, IF NOT COMPLETELY IGNORED. AS WELL AS ATTEMPS TO SABOTTAGE THE TRUTH AND ME, HOWEVER, THE ADMINISTRATIVE DIRECTOR AT THE TIME ISSUED A RIGHT TO SUE LETTER ON MY BEHALF.

- THE DIRECTOR FELT THAT SHE WAS OBLIGATED TO GRANT A RIGHT TO SUE LETTER, AND SUBSEQUENTLY DISCLOSED THE FOLLOWING IN AND DURING A CONVERSATION WITH ME. SHE SAID (PARAPHASED) ***"BECAUSE AS SHE PUT IT, IT WAS OBVIOUS SO MUCH WRONG WAS BEING DONE THAT SHE WOULD HAVE BEEN REMISS IN HER DUTIES TO NOT GIVE ME THE LETTER".*** DURING THE INVESTIGATION FALSE AND CONTRIVED DATA WAS PRESENTED TO THE INVESTIGATOR BY TERRI ARIAS AND HER STAFF, AND HE KNEW IT WAS FALSE AND ADMITTED TO ME THAT HE KNEW IT WAS FALSE, FURTHER MR. NGUYEN HAD ME TO AUTHENTICATE IT. YES I WAS ALLOWED TO SEE SOME OF THE INFORMATION AS HE CLAIMED FOR PURPOSES OF AUTHENTIFICATION. HE THEN TRIED TO USE THIS INFORMATION AS A BASIS FOR HIS FINDINGS AND ULTIMATELY DENYING ME IN MY PURSUIT OF STOPPING THIS. ALL OF THE WITNESSES DISCLOSED THAT HIS QUESTIONS WERE LEADING AND DECEPTIVELY SABOTAGING TOWARDS MY CASE AND VERY LEADING PROACTIVELY FOR TERRI ARIAS AND MANAGEMENT.

SUMMARY/DEMAND FOR INTERVENTION

I am formally requesting your agency's intervention again, with hopes this time that my complaint is not ignore as it was in previous instances, when, I requested in kind similar intervention. I also am formally demanding a right to sue against Caltrans and DFEH letter on the grounds that DFEH failed miserably to meet and discharge its fiduciary responsibility with regards to me, to hold safe and harmless to wit my well being, and citizenry of the State of California under law as mandated through FEHA, as well as the United States, not to mention under the both constitutions and those state and federal statues that govern and guarantee impartiality and protection. (BY AND UNDER LAW I PURPORTEDLY HAVE THE RIGHT TO DEMAND A RIGHT TO SUE LETTER.) PLEASE UNDSTATND THIS I WILL NOT GO AWAY UNTIL THESE ISSUE ARE LEGALLY ADDRESS IN A COURT OF LAW. WHAT WAS DONE TO ME WAS AND IS CRIMINAL BY PITTY STUPID PEOPLE ALL WHILE UNDER THE GUISE OF STATE LAW. THEY HAVE IN EFFECT COMMITED CRIMES AND HAVE HIDDEN BEHIND STATE SOVEREIGNTY IN ORDER TO DO SO.

Rational for Demand

I FILED A COMPLAINT OF RACIAL DISCRIMINATION, HARASSMENT, DIFFERENTIAL TREATMENT, HOSTILE WORK ENVIRONMENT, AND DISCOLSED ALL THAT WAS INVOLVED IN 1998. DECEMBER 1999 THE INVESTIGATION CONCLUDED AND JANUARY 05, 2000 I WAS AWARDED A RIGHT TO SUE LETTER AND FOR DOING SO MY SUPERVISORS JANUARAY 27, 2000 JUST TWO WEEKS AFTER RETALIATED AGAINST ME BY ASSAULTING ME VERBALLY AND PHYSCIALLY DURING A TIME WHEN THERE WAS A ZERO TOLERACE POLICY IN THE WORK PLACE FULLY ENFORCABLE AND IN PLACE.

THIS IS QUIENT-ESSENTIALLY RETALIATION AS DEFINED UNDER BOTH STATE AND FEDERAL STATUES. *I THEN FILED A COMPLAINT OF RETALIATION FEB 2000 AGAINST CALTRANS. DFEH TOOK MY COMPLAINT AND SIMPLY DID ABSOLUTELY NOTHING WITH IT. THE COMPLAINT WAS NOT PROCESSED, INVESTIGATED, LOOKED INTO OR ANYTHING ON ANY LEVEL. I NEVER HEARD FROM THE AGENCY AGAIN. FURTHER, I FILE A COMPLAINT WITH THE STATE CONSUSUMER SERVICES AGENCY AND LIKE WISE NEVER HEARD FROM THEM EITHER. COMPLAINT FILE JULY 25, 2001*

UNDER LAW DFEH IS TO BE IMPARTIAL AND PROTECTIVE OF MY RIGHTS AS DEFINED BY FEHA AS WELL AS THE CIVIL RIGHTS ACT OF 1964. IN EITHER CASE DFEH FAILED MISERABLELY AND COMPROMISED ME, MY POSTION AND MY HEALTH AS A RESULT. I HAVE BEEN MORE THAN DAMAGED BY THIS AND NOW EVERYONE WANTS TO JUST TURN THEIR BACKS AND PRETEND AS THOUGH NOTHING HAS EVER HAPPENED. EVERY CHANCE TERRI ARIAS, LARRY STEVENS AND STAUDINGER HAS HAD, IN ONE FACTION OF ANOTHER THEY HAVE ASSAULTED ME ON ANY AND EVERY GROUND POSSIBLE. PRIMARY METHODS HAVE ALSWAY BEEN TO OVERWHELM ME WITH CONTRIVED NON-ESSISTENT ISSUES, COUPLED WITH INORDINATE EXPECTATION INDIGENOUS ONLY TO ME AND THE WORK I HAVE BEEN GIVEN. IN ORTHERWORDS ISSUES DOOMED FOR FAILURE FROM THE START. ISSUES A PART OF A CONTINUING CYCLE STARTED YEARS AGO WHEN I BEGAN MY EMPLOYMENT WITH THE STATE OF CALIFORNIA THAT WAS RACISTS FROM INCEPTION. NO STONES WERE LEFT STATIONARY I WAS PUSH IN EVERY MANNNER SHAPE AND FORM FOR DAY ONE. THIS IS AND WAS ILLEGAL AND IS STILL IN PLACE AS OF TODAY. STAUDINGER USED HIS POSITION AS A MANGER TO SECURE INFORMATION ON ME FROM STATE PERSONNEL WHEN POSSIBLE. HE OFTEN JUST CAM RIGHT OUT AND DIRECTED THOSE ASSOCIATED WITH ME TO TELL HIM WHATEVER THEY KNEW PERSONALLY ABOUT ME, OF ALONG WITH TERRI ARIAS AND LARRY STEVENS GOING TO PERSONNEL AND PULLING MY PERSONNEL FILE AND OPENLY DISCUSSING HOW TO COME UP WITH WAYS TO TERMINATED ME. ALL OF THIS WAS ILLEGAL AND AFFECTED ME FINANCIALLY IF AND WHEN POSSIBLE. HE HAS ALWAYS USED HIS CONNECTION AND THE SYSTEM TO ASSAULT ME UNDER THE GUISE OF STATE PROTOCOL.

FEDERAL Definition of Retaliation:

Retaliation is a form of revenge against an employee who took steps seeking to enforce his or her legal rights. The laws prohibiting discrimination in the work place also prohibit retaliatory action being taken against an employee by an employer because the employee has asserted rights or made complaints under those laws.

Federal Definition Discrimination:

Discrimination based on race occurs when individuals are treated less favorably than others who are similarly situated because of their race.

STATE Definition of Retaliation:

It is an unlawful employment practice under the Fair Employment and Housing Act (FEHA) to retaliate against anyone who has opposed practices proscribed by FEHA, i.e., sexual harassment or discrimination, or has filed a complaint, testified or assisted in any proceeding under FEHA. Thus, employees are protected from retaliation if they complain about harassment or discrimination.

I WAS NOT PROTECTED AT ALL FROM THE VERY BEGINNING OF THIS NIGHTMARE TO THE ULTIMATE OF RETALIATION UNDER LAW.

BRIEF CHRONOLOGY OF EVENTS

I filed a complaint in November 1998 against the State of California's DOT (Caltrans). Caltrans Audits and investigations Unit addressed the first level. The investigator was Mr. Ray Kelly. Honest perhaps but not resolved to be totally objective towards obtaining the truth. I was treated as though I had committed some crime and was the perpetrator in this instance. Was queried as though I was crazy. Caltrans Audits and investigation completed its portion of the investigation and recommended that DFEH now commence their investigation and such did occur with DFEH where the those involved Terri Arias et all in the department contrived information and told certain employees that they had to testify on behalf of the state as pro-management witnesses, many were discontent about the tactics used and became upset and complained vigorously about the manner in which the investigation was conducted and the attitude of the investigator. Many viewed him as attempting to sabotage and deliberately avoid the truth and for purposes of arriving at a controlled and manipulated result. Employees were given very favorable performance evaluations and total latitude with regards to their work, time, and delivery with regards to said work product and delivery. *(I know this is repetitive but I want it to sink in) Particularly since all involved seemed to have such a difficult time understanding this and all that has happened.*

- **November 21/22 1999 I got conflicting messages from the investigator Mr. Sinh Nguyen about my case before he had completed the interviews of my witnesses as though he was rushed to conclude and had in effect arrived at a conclusion. We spoke he said that there was two other interviews he had to complete. After I raised hell with him about not interviewing all of my witnesses he said that he would get back to me.**

- **December 1999 Mr. Sinh Nguyen contacted me again about the investigation I had just returned to work for being out for surgery. He told me that he found nothing for the allegations I claimed in my complained based upon his investigation. This guy was a jerk and many of the witnesses did not care for him by virtue of the fact that he was biased during the investigation left out information and further was asking leading and very directed questions. To this day many people are still talking about the bias and deceit involved in the process. Early Jan I file Citizen Complaint regarding investigation (Initial Investigation), this complaint elicited and rapid response for a Ms. Cathy Joy.**

Although the Head of DFEH (Cathy Joy) was TOLD NOT to find in my favor, she was so intimidated by the hold situation she told me to contact her at her home to discuss my case. During said conversation she told me that she had in fact found in my favor and that she would feel remiss had she not done so because of the way everything was being done, and the obvious lies that were being told. I was at this point in time happy but worried, and justifiably so. I told her and the investigator what would happen should they not take action legally against Caltrans and the managers involved and further, that this was a highly retaliatory environment. The people were horrible and particularly those in management although not all.

- **Jan 2000 direct harassment started up and again, after a brief cessation because of the investigation, about August 1999 to January 2000. I was given a right to sue letter. Once management was apprised of the investigation out come I was then summarily returned to my old assignment, I was returned to being harassed and micro-managed and ultimately I was physically assaulted by my supervisor James Staudinger and Larry Stevens, and then forced off of my job. When I arrived home I was called and harassed there as well, by Staudinger he called at first then stopped. He demanded that I call him everyday in the morning to apprise him of what was going on.**

- **February 2000 I went straight to DFEH and filed a formal complaint for <u>RETALIATION.</u> I interviewed, I filled out all of the forms and spoke with Madeline Rae Jensen with regards to the complaint. She said that this requires looking into and that she would do everything she could for me in filing this complaint. From that point on I never heard from her or had contact with her unless I contacted her myself. She suddenly was Non-Contactable, un-available. I would call her office and she was either out or just not available.**

- **Unannounced I went in one day and caught her there. She indicated that she needed to talk to me so we talked further. I called her about the status of my complaint. I got now response and again she was now again un-reachable and no callbacks of any sort. At this point I am suffering from serious depression and withdrawal syndrome again. I could easily see the collusion and all of the issues coming together. Cathy joys words were still ringing in my ear.**

- **12/8/1999 where I was <u>RETALIATED</u> against more by James Staudinger and the Workman's Comp claims officer and James Staudinger's wife whom he had gotten a job working personnel transactions.**

THEY ALL KNEW EVERYTHING ABOUT MY PERSONAL LIFE AND ME BECAUSE THEY ALL SHARED INFORMATION. CAROL AGUIRRE AT THE MEETING THAT MORNING WHEN I ATTEMPTED TO RETURN TO WORK AND FINALLY REALIZED THAT THEY WERE NOT GONG TO FORCE ME TO RETURN TO THE ORANGE COUNTY OFFICE TO WORK TOLD ME TO LEAVE THE PREMISES OR SHE WOULD HAVE A CHP PHYSICALLY REMOVE ME. IN SPITE OF THE FACT THAT I HAD RETURNED PER THEIR ORDERS AND HAD IN EFFECT MET ALL OF THE CRITERIA FOR RETURNING THAT MORNING AS INSTRUCTED. I WAS DENIED THE RIGHT TO RETURN TO WORK AFTER I HAD AS RE DEMANDED BY MANAGEMENT A FORMAL RELEASE FORM MY DOCTOR CITING ALL AND ANY RESTRICTION AS APPLICABLE AND THE PARAMETERS AS DELINEATED IN THE LETTERS SENT TO ME BY MANAGEMENT. WHEN I SHOED UP DECEMBER 08, 1999 TO RETURN TO WORK I WAS THREATEN BECAUSE ALL OF THEM (MEANING MANAGEMENT AND THE WHEN I WAS TOLD TO RETURN TO WORK WORKMAN'S COMP OFFICE CAROL AGUIRRE WERE ANGERED OBVIOUSLY OVER THE FACT THAT THE RESTRICTION TO

ME RETURNING TO WORK WAS " I COULD NOT EVER WORK IN O.C. PSYCHOLOGICALLY I WAS ALREADY IN THE DUMP AND WAS CRASHING FAST. I BECAME DEPRESSED AGAIN AND WITHDREW. SUFFERING FROM DURESS, PTS (POST TRAUMATICE SYNDROME) AND DEALING WITH REJECTION AFTER REJECTION OF TRYING OVER AND OVER AGAIN TO GET THIS MATTER JUST ACKNOWLEDGED FINALLY TOOK ITS TOLL ON ME AND I WITHDREW. LIVING IN CONSTANT ANXIETY AND FEAR OF CONTINUOUS RETALIATION AND THE PROSPECTS OF NOT KNOWING AGAIN WHAT TO EXPECT. I HAD ALREADY HAD A BREAKDOWN.

Again" that morning all were insistent that I return to work in O.C. when they realized that legally they could no force me I was then threatened to leave with bodily force and or expulsion. I was told to leave of A CHP OFFICER would be used to through me out. (Comment and statement made by Carol Aguirre and James Staudinger)

- **January 2001 it was not until later I found out that I did not have to do this that this was just another form of Retaliation against me. When I returned to work in the LA office in 2001 the retaliation continued with my new supervisor being told by my old supervisor (James Staudinger) that he had to continue the line of harassment, according to what Patrick told me. In fact Patrick became so upset that he told his supervisor and others at the job that he (James Staudinger) actually admitted to harassing me and that he felt that Patrick should continue it. He direction and tenacity was so intent and direct that my new supervisor had to report the incidences to his supervisor.**

Patrick's supervisor (Larry Staley) then reported the incidences to his immediate supervisor (Patricia Jones). The incidences followed the chain of command then ultimately Staudinger was contacted and told to stop. However, he refused to, because it was not too much longer after that he was calling Pat Flanagan (My supervisor) again. Pat told him that he was lying on me and to stop the calls. They continued still, and Pat became unsettled and unhappy with the occurrences. Stuadinger has his on personal agenda for me and it follows the directive first issued by Conrad Barber when I first started which was carried forth by Ralph Neal, Staudinger's supervisor when I first started working for the state.

When I first came into the offices of DFEH back in 1998 I knew this was gong to happen and I told everyone principally involved and I told DFEH and I was ignored. DFEH is a Failure and did absolutely nothing more than lead me down the path I knew I would ultimately reach, which is where I am at today.

My Profile:

1. I am of African Decent (I am of a Protected Class)
2. I was subject to unwelcome harassment (Unprovoked)
3. The harassment was based purely on Race but has now evolved and still is in place
4. I was conspired against by those factions and participants directly apart of DOT management
5. Directives were put in place of me to force me out and off the job and to leave with nothing
6. I was regularly rotated to mangers dedicated to upholding the agenda in place as well as all directives issued in and during those times. From 1983 up to and through Present.
7. The harassment affected a term, condition, and or privilege of my employment
8. My employer knew of the harassment that was in place on me. As did many others, for years nothing was don to fix, change, correct, let alone to stop it.
9. A directive was issued against me in the nature of I was never, ever to promote beyond apprentice level right of way agent no matter what and to this day said has taken place.
10. Whenever promotional opportunities would come about in the department then my current supervisor would be given instructions to start documenting me or was told to find a way to write me up. In the past as an employee if you had negative items in you personnel jacket then you would not be permitted to promote. In the beginning I was harassed the most when promotional opportunities came around. To date I have never promoted I am still an apprentice level Agent.
11. ***Conduct against me was sufficient to create a hostile working environment must be severe or pervasive***. An objectionable environment must be both subjectively and objectively offensive. Whether an environment is hostile or abusive depends on a totality of circumstances, focusing on factors such as the frequency of the conduct, the severity of the conduct, the degree to ***which the conduct is physically threatening or humiliating, and the degree to which the conduct unreasonably interferes with an employee's work performance.***
12. I was harassed continuously inveterately for more than 19 years by staff and management personnel with the intent of forcing me out and off the job.
13. I was treated differently and always held to standard NOT indicative of everyone else. I think I was resented for my education and not being typical but mainly for being of African decent.
14. I tried to leave to another state agency and was blocked and subsequently black balled.
15. I was always treated differently and held to standards not applicable to others in the same job classification with the same expectations.
16. I was denied a fair and impartial treatment and or opportunity for promotion as everyone else doing the same job and with the same expectations.

17. I was coached into to transferring to the soon to be opened Orange county office under the guise that all of the harassment would stop and that things would be different. They were not.
18. In orange county everything escalated (got worse once I was there)
19. I was Micro-managed to the extreme, lied to and upon.
20. I had over 100 hours of sick time and vacation time systematically stolen from me.
21. Often going to our unions my position was simply compromised and subordinated to management with the end result of all of the issues returning in place later.
22. I filed complaint with DFEH and it was compromised, data, and testimony was contrived and manipulated. There were complaints from the witnesses to no avail.
23. This department and the investigator treated this case so casually. He actually did not in my estimation conduct an investigation at all. He did not personally come to interview the witnesses for me. He would contact them by telephone while they were at work and uncomfortable to speak about what they knew.
24. The witnesses for management however he would meet with them and give them a full line of questioning in favor of management.
25. Some employees were given slack time and special considerations for positive and favorable testimony to make management look in a favorable light.
26. Generally one to two minorities (counter measures) would be treated ordinarily well as potential witnesses for management. During this time there were several people of African decent that were being mistreated.
27. I got a right to sue letter. My employer then retaliated against me, physically assaulted me, I was driven and forced off the job for a year without pay. The evidence was so strong and the things done were so wrong that even the Administrative Director at the time was given directives to find against me she could not in clear conscientious she indicated to me. She in fact had me to contact her at her home because she would not discuss the issue over her office phone.
28. My supervisor who assaulted me then started calling my home and wanted to accost me there. He demanded that I call in every day and tell him of my status and keep him apprised of my activities.
29. I filed a complaint with DFEH on the basis of retaliation and they took my information and then did nothing further with it. They in effect refused to move on it. ***Please see illustration C page after next.***

LAWS VIOLATED JUST TO FORCE ME OUT AND HOW MY CIVIL RIGHTS WERE VIOLATED UNDER THE LAW:

1. DISCRIMINATION
2. FORCED TO WORK IN A HOSTILE ENVIRONMENT (SEVERE AND PERVASIVE IN NATURE ANTAGONISTIC)
3. SEVERE/HOSTILE ENVIRONMENT HAS CREATED PTS (POST TRAUMATIC STRESS) AND EXTREME DURESS. AS WELL AS ANEXIOUSNESS COUPLED WITH DEPRESSION.
4. HARASSMENT, DIFFERENTIAL TREATMENT, HELD TO STANDARDS HIGHER THAN OTHERS WORKING IT JOB.
5. DENIED LIBERTY AND PURSUIT OF THE SAME ISSUES AS THOSE OF IN THE SAME CLASSIFICATIONS
6. DENIED THE OPPORTUNITY TO PROMOTE AND ADVANCE AS OTHERS
7. CONSPIRED AGAINST FOR PURPOSES OF DENYING ME MY RIGHT TO WORK IN THE SAME ENVIRONMENT EQUALLY AS ALL OTHERS AT CALTRANS
8. RETALIATED AGAINST FOR FILING A DISCRIMINATORY COMPLAINT AGAINST THE STATE OF CALIFORNIA FORCED OF MY JOB FOR A YEAR WITHOUT PAY.
9. HARASSED AT MY HOME AND THREATENED. HARASSED AT MY JOB WHEN I RETURNED TO WORK IN 2001
10. PHYSICALLY ASSAULTED, THREATENED, HUMILIATED PUBLICLY IN THE WORK PLACE DURING TERM OF EMPLOYMENT TO DATE.
11. PRIVATELY HUMILIATED, CALLED NAMES, AND MADE THE BRUNT OF RACIAL SATIRICAL HUMOR TO THE ENTERTAINMENT OF OTHERS.
12. THE COMMISSION OF AIDING AND ABETTING THE ACT OF DISCRIMINATION DFEH REGULATION 7287.7 BY MANAGEMENT OFFERING SPECIAL BENEFITS TO OTHER BLACK EMPLOYEES FOR FAVORABLE TESTIMONY IN A DFEH INVESTIGATION.
13. I HAVE BEEN BLACK BALLED/BLACK LISTED AS ADMITTED BY MANAGERS AT CALTRANS WHICH VIOLATES CALIFORNIA LABOR CODES 1050 THRU 1054 AND OR LAWS AS WELL WHILE IN THE EMPLOY OF THE DEPARTMENT. IN AND DURING MY ATTEMPTS TO LEAVE CALTRANS TO ANOTHER STATE AGENCY ON MANY OCCASIONS I WAS STOP WITH A SIMPLE TELEPHONE CALL TO THE OTHER AGENCY.
14. SLANDER, DEFAMATION OF CHARACTER AND COLUTION DURING AN OFFICIAL INVESTIGATION,AND THE LIST GOES ON

CONCULSION:

UNDER LAW AND BY DEFINITION I AM ENTILED TO BRING ACTION AGAINST THE STATE AND THOSE INVOLVED IN BREACHING AND VIOLATING MY RIGHTS UNDER FEDERAL AND STATE STATUES. FURTHER MY RIGHTS AS A CITIZEN OF THE STATE ARE CERTAINLY NO LESS THAN ANYONE ELSES. YET UNDER LAW MY RIGHTS HAVE BEEN CONSISTENTLY AND DIRECTLY VIOLATED FOR MORE THAN 20 YEARS.

ADDITIONALLY, I HAVE BEEN BLOCKED AND LOCKED OUT OF PARTAKING IN ALL THAT IS AFFORDED ME VIA CITIZENSHIP IN THE STATE OF CALIFORNIA, LET ALONE IN THIS COUNTRY. THE AFOREMENTIONED IS A PROCLIVITY EXTENDED BY VIRTUE OF CALIFORNIA STATE LAW AND ITS CONSTITUTION. THE CONSTITUTION EXPRESSLY PROHIBITS BY STATUTE DISCRIMINATORY ACTS OF ANY KIND, AS WELL AS RETALIATION, WHICH IS ENFORCEABLE THROUGH ITS GOVERNMENTAL STATUES EMPOWERED THROUGH FEHA (FAIR EMPLOYMENT HOUSING ACT GC SECTION 12900). FURTHERMORE, IT IS THE STATE'S OWN REGULATORY AND ENFORCEMENT ACT PROHIBITING THE AFOREMENTIONED TYPES OF BEHAVIORS. BASED UPON THE AFOREMENTIONED I THEREFORE FORMALLY ASK AND DEMAND A RIGHT TO SUE (CALTRANS AND DFEH) LETTER, PREDICATED UPON THE AFOREMENTIONED AS GUARANTEED BY AND UNDER STATE LAW.

REMEDIES SOUGHT:

BASED UPON THE AFOREMENTIONED I THEREFORE FORMALLY ASK AND DEMAND A RIGHT TO SUE (CALTRANS AND DFEH) LETTER, EXECUTED WITH ALL RIGHTS AND PROCLIVITIES THAT GRANTS UNDER LAW THE EXCULSIVE RIGHT TO LITIGATE AND BRING LEGAL ACTION TO AND AGAINST THE STATE OF CALIFORNIA AS GUARANTEED AND SET FORTH IN THE STATES CONSITUTION, AND EMPOWERED UNDER THE FAIR EMPLOYMENT AND HOUSING ACT, FOR A PERIOD OF TIME NOT LESS THAN 24 MONTHS. DUE TO THE PERIL I HAVE BEEN AND AM CURRENTLY IN DUE TO THE ACTION OF DFEH AND THE MANNER IN, WHICH MY SITUATION WAS EXECUTED.

I QUOTE FROM YOUR VERY SITE:

DFEH'S STATUTORY MANDATE IS TO PROTECT THE PEOPLE OF CALIFORNIA FROM DISCRIMINATION IN EMPLOYMENT, HOUSING AND PUBLIC ACCOMMODATIONS PURSUANT TO THE CALIFORNIA FAIR EMPLOYMENT AND HOUSING ACT, GOVERNMENT CODE SECTION 12900, ET SEQ., THE UNRUH CIVIL RIGHTS ACT, CIVIL CODE SECTION 51, ET SEQ., AND THE RALPH CIVIL RIGHTS ACT, CIVIL CODE SECTION 51.7.

Department of Fair Employment and Housing

Welcome to DFEH's Internet Site

Mission Statement

The Mission of the Department of Fair Employment and Housing is to protect the people of California from unlawful discrimination in employment, housing and public accommodations, and from the perpetration of acts of hate violence.

Department of Fair Employment and Housing

Employment Complaint Flow Chart

Intial inquiry to DFEH Communication Center

THIS IS WHERE DFEH LEFT MY CLAIM

Intake interview — After interview, complainant decides not to pursue

NOTHING AT ALL WAS DONE BEYOND THIS POINT

Complaint filed, registered, and served* — Non-jurisdictional cases and those not supporting further inquiry are closed

Pre-determination resolution explored — If resolved case closed

Investigation — If no provable violation, case closed

If investigation shows a provable violation, resolution attempted — If settled, case closed

Formal conciliation if resolution effort unsuccessful — If conciliation successful, case closed

Accusation issued and Administrative Hearing or Lawsuit** — Either party can elect to have the Department litigate in court in lieu of an administrative hearing

* Where there is concurrent jurisdiction with the EEOC, the complaint is dual filed and referred. The complaint will be investigated by DFEH.

** If emotional distress damages or administrative fines are sought in a DFEH accusation, the Respondent may elect to have the case litigated in civil court

Illustration "C"

IN MY INSTANCE YOUR AGENCY ABHORRENTLY FAILED WITH REGARDS TO THE AFORMENTIONED, I THEREFORE FORMALLY REQUEST AND DEMAND A RIGHT TO SUE LETTER AGAINTS THE AGENCIES CITED, PREDICATED UPON THE AFOREMENTIONED AND AS GRUANTEED BY AND UNDER STATE LAW.

Charles E. Grays II , Sunday, March 21, 2004

Cc: Department of Justice (Washington)
EEOC (Washington)

EXHIBIT # E1

This Ex. Holds information the state of California did all it could to hide with no success. The Speak out page was a blog and webpage put in place by a group of state employees who like me were mis-treated and harassed. My case however represents the extreme. The joint task force committee conducted a 15 year study in Racism in state government. By the way the joint task force study I just [placed a module and a half for you to see I am not lying about the issues I confronted.

Why is this important? It is because I was systematic being victimized because of the color of my skin and micromanaged to the extreme which ultimately culminated in physical assault against me. And with everything else I withdrew.

AOL Hometown

Find out what happened to your old friends...
Find Your School

speakOut

STOP ADVERSE ACTIONS AGAINST AFRICAN AMERICANS

ATTENTION

Are you, or is someone you know, a victim of race discrimination and/or retaliation by a California State agency?

Do you want to do something to end this despicable practice of race discrimination and retaliation in state service? If so, this information is for you.

Saturday, June 2nd, 2001, from 12:00pm - 4:00pm, the SACRAMENTO Area Black Caucus and the Adverse Action Task Force in a joint effort with others organizations will hold the first round of hearings to allow victims of race discrimination and retaliation a chance to tell their side of the story. The hearings will be heard at:
Association of Community Organizations For Reform Now or (ACORN) in Oak Park
4921 San Francisco Blvd
Sacramento, Ca

On the heals of the Report to the California State Personnel Board (SPB) on Discrimination in State Civil Service, dated December 2000, and following the admittance by SPB that indeed, still race discrimination and retaliation exists in state civil service. These timely hearings for victimized citizens to speak out are held by the participants in anticipation of gathering useful data to be analyzed and disseminated, to aid the elimination of discrimination and retaliation in state civil service.

OPPOSE RACISM IN CALIFORNIA STATE SERVICE

It is time African Americans begin to organize and stop open and blatant forms of racism.

If you, or someone your know, are interested in giving testimony, please contact us by telephone at: (916) 381-8775 or (916) 366-7406 between the hours of 6:30pm - 8:30pm (m-f). You may write: PO Box 2973, Rancho Cordova, CA 95741-2973. Email address: Truthswit@aol.com

Feel free to pass this information onto others!!!

JOINT LABOR / MANAGEMENT COMMITTEE ON DISCRIMINATION (JL/MCD)

REPORT TO THE CALIFORNIA STATE PERSONNEL BOARD (SPB) ON DISCRIMINATION IN STATE CIVIL SERVICE DECEMBER 2000

CONTENTS

Executive Summary | Acknowledgements | Introduction | Figures | Background | Discrimination Prevention Program | Adverse Actions | Discrimination Complaints | State Personnel Board Budget | Mediation | JL/MCD Members | Expert Witnesses | Special Thanks | End Notes | Recommendations | Appendices |.

EXECUTIVE SUMMARY

In September 1999, the State and the California State Employees' Association (Civil Service Division), Local 1000, SEIU, AFL/CIO (CSEA) negotiated a collective bargaining agreement. Included in the contract was the agreement to form a joint labor management committee to study discrimination in state civil service and prepare a report to the State Personnel Board (SPB) with recommendations on addressing discrimination in state civil service. Specifically, the Joint Labor / Management Committee on Discrimination (JL/MCD) was charged with reviewing the relationship of discrimination to (a) adverse actions, (b) departmental equal employment opportunity programs, and (c) current processes that deal with discrimination.

This is the latest study (the fifth in 12 years) where a panel of State civil servants has brought a comprehensive set of recommendations to deal with discrimination and in particular, the disproportionate impact of adverse actions upon certain state employee groups. As with the prior studies, this report documents ongoing negative trends that call for swift changes. The SPB needs to acknowledge the trend and causes of disproportionate adverse actions and proceed to eliminate its impact upon African Americans, Hispanics, Disabled, and Males. The long-term nature of this problem warrants control agency monitoring.

The state prevention program for discrimination is inadequate, based on this review. All departments examined need to review the adequacy of their existing programs. Beyond the basics of general [generic] non-discrimination and sexual harassment policies, state departments lack effective policies for the prevention of discrimination. In this regard the SPB needs to exercise leadership. The JL/MCD recommendations will assist the SPB to strengthen the state's discrimination prevention program.

The JL/MCD considers it crucial for the SPB to overhaul its data collection mechanisms and use its oversight powers to monitor and guide State departments in a positive direction. Discrimination complaint data are inaccurate, incomplete and inconsistently reported by state agencies. Further, the SPB chooses to only report data to the legislature from one of the four agencies where discrimination complaints may be filed, which grossly under represents the total number of discrimination complaints. The SPB has not conducted statutorily required reviews of the discrimination complaint process.

Data collection, analysis and reporting need improvement. The SPB should review the complaint process, and review agencies where discrimination complaints are significantly above statewide averages.

Recommendations in and of themselves will not solve or rid the civil service system of harmful trends. The SPB is not adequately funded to meet its statutory requirements for review and monitoring of the discrimination complaint process, much less to implement proactive measures to improve the complaint process, improve prevention programs, and eliminate disproportionate adverse action rates upon certain groups of employees. The SPB should analyze the JL/MCD recommendations and request adequate funding to implement them.

ACKNOWLEDGEMENTS

In preparing this report, the members of the JL/MCD wish to acknowledge the hard work and dedication of the staff at the SPB, a skeleton of what at one time was a model program. Only through their dedication and perseverance has the State Discrimination Complaint Program continued in spite of limited resources. Special thanks from the JL/MCD are extended to Ms. Kathy Martinez who opened the door for our study to take hold and Mr. Ted Edwards for his candor, experience and cooperation.

INTRODUCTION

In September 1999, the State and CSEA negotiated a collective bargaining agreement. Included in the contract was the agreement to form a joint labor / management committee to study and prepare a report to the SPB with findings and recommendations on addressing discrimination in state civil service. Specifically, the JL/MCD was charged with reviewing the relationship of discrimination to,

(a) Adverse actions,

(b) Departmental equal employment opportunity programs,

(c) Current processes that deal with discrimination

In accepting its charge, the JL/MCD embraced the spirit and intent of the negotiated agreement to make recommendations in a manner that would afford and broaden the opportunities for all job applicants and state employees to participate fairly for state employment. The contracted agreement gave the JL/MCD the following three primary objectives:

1) To assess available data that identifies and measures discrimination in the work place.

2) To call upon experts to help the committee analyze the extent of discrimination in the work place.

3) To recommend to the State Personnel Board (SPB) the collection of data relevant to the Joint Labor / Management Committees' charge.

This report provides a compendium of recommendations proposed by the JL/MCD for the SPB consideration in each of the three areas mentioned above. The JL/MCD believes that with the SPB support, these recommendations can do much to enhance the state's ability to improve the state discrimination complaint program and extinguish the vestiges of discrimination in state civil service.

BACKGROUND

In November 1996, California voters passed California Constitution, Article I, Section 31 [Proposition 209], which pertained to preferential treatment in public employment, education and contracting. In passing Proposition 209, the voters reaffirmed their desire for a state work place free from discrimination and preferential treatment. Specifically, this constitutional amendment prohibits discrimination against, or the granting of preferential treatment to, any individual or group on the basis of race, sex, color, ethnicity, or national origin in reference to public employment, public education, or public contracting.[i] What is often overlooked in the discussion of California Constitution, Article I, Section 31, is the clear public mandate for a discrimination free work environment.

To date there has been no articulation from the SPB to state agencies and departments regarding the California Constitution's reaffirmation for non-discrimination in State employment.

In August 1999, during contract negotiations between the State and CSEA, the union put on the table the issue of unfair employment discrimination in state civil service. The Department of Personnel Administration (DPA) agreed to discuss these issues during bargaining. As a result of these discussions, the parties agreed to form a one-year joint labor / management committee on discrimination (JL/MCD). The JL/MCD and its purpose were added to the negotiated contract between the State and the CSEA for bargaining units 1, 3, 4 and 11 effective July 1, 1999 – July 2, 2001.[ii] The contract let open the possibility of other bargaining units to join the JL/MCD. In response, Unit 9, Professional Engineers in California Government (PECG) and CSEA, Unit 21 joined the JL/MCD.[iii]

The JL/MCD was formed according to the negotiated agreement, co-chaired by one management team member and one union team member, with both management and the union allowed to have four or more members. On January 26, 2000, the JL/MCD met for the first time. A series of meetings followed with the conclusion that the task at hand was tremendous. The JL/MCD formed three sub-committees to tackle the challenge ahead. The JL/MCD met every month in the year 2000 and held numerous sub-committee meetings. The JL/MCD developed a compendium of findings and recommendations for consideration by the SPB. The compendium includes potential

legislation, regulation and administrative options designed to address the issues discovered in this study of discrimination in state civil service. Ultimately, the JL/MCD believes these options will enhance the State's efforts to address employment discrimination in state civil service.

The JL/MCD reviewed a number of previously issued reports relevant to its charge and called upon various experts in the field to testify or submit data. The JL/MCD also reviewed the variety of SPB laws and rules relevant to its charge and formed three sub-committees to conduct more in-depth research and analysis. Each sub-committee met independently and with the JL/MCD as a whole to report on findings, recommendations, etc. The three sub-committees were:

(a) Adverse Action Sub-committee

(b) Departmental Review Sub-committee

(c) Discrimination Complaint Data Sub-committee

The result of this effort is the following compendium of findings and recommendations. This section of the report is organized sequentially by issue numbered from 1 to 27. Each issue has a findings section followed by recommendations. For ease of reference the recommendations are collectively numbered from 1 to 52.

DISCRIMINATION PREVENTION PROGRAM

The state discrimination prevention program is composed of the variety of state statutes, regulations, policies and procedures in place to prevent and address issues of discrimination. In theory, these generally follow Federal non-discrimination requirements, specifically, Government Code Section 19702.1[iv] requires that all state hiring and promotions comply with the Federal Civil Rights Action of 1964.

The JL/MCD, through the DPA, surveyed a representative sample of 22 state departments, based on number of employees and nomination of JL/MCD members, for current policies and procedures for the prevention of discrimination in state civil service. (See Appendix 1) Overall, the JL/MCD found,

(a) A lack of responsiveness to the survey,

(b) A lack of director involvement in the process, and

(c) A limited number of non-discrimination departmental policies

Of the 22 departments surveyed, only 13 departments submitted the requested information. (See Appendix 2) Of those departments that did respond only five directors signed their departmental non-discrimination policy statement. The departments surveyed are listed in Appendix 3.

Listed below are the issues, findings and recommendations of the JL/MCD with respect to preventative measures currently in place at the 13 respondent departments.

ISSUES, FINDINGS AND RECOMMENDATIONS:

I. ISSUE:

There is no statewide standard for an adequate non-discrimination program. Current departmental non-discrimination policies are not uniform. Many departments lack specific policies addressing protected groups.

FINDINGS:

All respondent departments have a sexual harassment policy. All respondent departments have a general non-discrimination policy statement, except for the Department of General Services. All respondent departments have a policy on the American's with Disabilities Act of 1990 (ADA), except the Department of General Services, Department of Justice and the State Controller's Office.

Only four respondent departments have a policy on pregnancy – Department of Consumer Affairs, Department of Fish & Game and Department of Food and Agriculture and State Controllers. Only three respondent departments have a policy on age discrimination – Department of Consumer Affairs, Franchise Tax Board and Stephen P. Teale Data Center. The Department of Fish & Game is the only respondent department with policies on religious discrimination and retaliation.

RECOMMENDATIONS:

1. The SPB should establish a standard list of recommended departmental non-discrimination policies to establish uniformity among departments. The list should include such topics as, but not limited to:

    - Age (Over 40)
    - Ancestry
    - Color
    - Disability (Mental, Physical, HIV & Aids)
    - Marital Status
    - Medical Condition
    - National Origin
    - Non-Discrimination in Employment Practices
    - Pre-employment Inquiries
    - Pregnancy Discrimination
    - Denial of Pregnancy Disability Leave
    - Denial of Family & Medical Care Leave
    - Race

- Religion
- Retaliation
- Sex
- Sexual Harassment

2. The SPB should aim to monitor departments to ensure that they develop and implement a discrimination prevention program.

II. ISSUE:

Less than half of respondent departmental directors have signed their departmental non-discrimination policy.

FINDINGS:

The level of policy signature portrays the extent of the department's commitment to the issue. Any policy, procedure, or statement signed by the departmental director carries the force of the appointing authority. In turn, departmental policies, procedures or statements without the director's signature only carry the force of the respective author. Of the 13 respondent departments only 5 have a non-discrimination policy signed by their director. (See Appendix 2)

RECOMMENDATIONS:

3. The SPB should revise and reissue the February 25, 1991 [current policy], SPB policy memo on the Role of the Equal Employment Opportunity / Affirmative Action Officer to require that non-discrimination policies are signed by the departmental director.

III. ISSUE:

All but two of the respondent departments have a written informal and formal discrimination complaint procedure.

FINDINGS:

The current state Discrimination Complaint Program lacks uniformity with respect to how informal and formal discrimination complaints are handled by state departments. Lack of uniformity raises questions about confidentiality in those departments with no written procedures for informal or formal discrimination complaints.

Of the 13 respondent departments, two do not have written procedures to handle informal discrimination complaints – California Public Employees' Retirement System (CalPERS) and State Controllers Office.

All the respondent departments have a discrimination complaint procedure, except for CalPERS. CalPERS is the only respondent department that chooses to follow the procedure set forth in SPB Rule 547.1.

RECOMMENDATIONS:

4. The SPB should review all departmental discrimination complaint procedures, pursuant to SPB Rule 547.1, to ensure that those procedures provide adequate instructions for informal discrimination complaints.

5. The SPB should establish new regulations to set departmental guidelines for writing informal discrimination complaint procedures.

IV. ISSUE:

Respondent departments do not all have a written policy for reasonable accommodation, as required by the Americans with Disabilities Act of 1990 (ADA).

FINDINGS:

The SPB has published a manual entitled *Guide For Implementing Reasonable Accommodation, SPB, May 1992* to assist departments with reasonable accommodation under the ADA. However, of the 13 respondent departments, only 10 departments have a written policy for reasonable accommodation, as required by the ADA. (See Appendix 2).

The three departments that do not have a policy on reasonable accommodation as required by the ADA are:

Department of General Services
Department of Justice
State Controllers Office

Of the 9 respondent departments with a procedure on ADA reasonable accommodation, 7 departmental procedures include appeal right information to the SPB. Two respondent departments, the Employment Development Department and the State Controller's Office, do not have appeal right information in their reasonable accommodation procedure.

RECOMMENDATIONS:

6. The SPB should aim to ensure that departments develop written procedures to provide reasonable accommodation under the Americans with Disabilities Act of 1990 (ADA).

ADVERSE ACTIONS

African-American, Hispanic, Disabled and male state employees have received a disproportionate number of adverse actions, this pattern has remained consistent from 1987 to the present. The JL/MCD obtained various reports prepared from 1987 through June 30, 2000 by the SPB or the SPB Adverse Action Task Force. These reports contained various data, statistical analyses, findings and recommendations concerning the issue of disproportionate impact of adverse actions on various protected groups in state civil service. Disproportionate impact, as used in those reports and herein, occurs when data indicate the rate of adverse actions involving protected groups as categorized by race, ethnicity, sex or disability are in excess of those groups' representation in state civil service.

The SPB established the first Adverse Action Task Force (Task Force) in 1988 to monitor and further study adverse actions in the state civil service and to provide recommendations to assist SPB in addressing deficiencies in the adverse action process. SPB selected eight departments with the most adverse actions and directed those Departments to undertake a review of their disciplinary policies, processes and procedures and report their findings to the Task Force.

The Task Force continued to operate, with various stops and starts until 1994, when it made a final report to the SPB. The 1994 Report confirmed disproportionate impact of adverse actions on Africans Americans, Hispanics, Disabled and Males. The Report also contained a list of causes for the disproportionate impact, along with a lengthy list of recommendations to address those causes. Those causes were as follows:

(a) Unequal and/or inconsistent application of the rules and penalties among employees; between employees, supervisors and managers and/or between departments.

(b) Sexism, racism, discrimination, nepotism, favoritism, cronyism, homophobia and bias against persons with disabilities.

(c) Employer and employee value systems, e.g., common objectives - work ethics - ethical standards.

(d) Personal problems including substance abuse and inadequate family support systems.

(e) Lack of commitment and oversight by appointing authorities.

(f) Lack of understanding/appreciation/awareness of diversity/language/disability.

(g) Lack of adequate and consistent employee training, orientation and development.

(h) Inadequate selection process for rank and file and supervisors.

A complete list of the 1994 Task Force recommendations is contained in Appendix 4.

Data collected by the JL/MCD for fiscal years 1995/96 through 1999/2000 indicated that disproportionate impact of adverse actions continued unabated throughout this period for Africans Americans, Hispanics, Disabled and Males. A historical summary of the various Task Force Reports and relevant data, documents and events from 1987 through June 30, 2000 is contained in Appendix 5.

V. ISSUE:

Data for the past fifteen years show a pattern between adverse actions and race, ethnicity, gender and disability. Adverse actions reports and data for fiscal years 1983/84 to 1999/2000 show disproportionate impact of adverse actions on African Americans, Hispanics, Disabled and Males.

FINDINGS:

A complete review of the data and Task Force reports made for fiscal years 1983/84 through 1999/2000 indicates that adverse actions, for the most part, have disproportionate impact on African Americans, Hispanics, Disabled and Males statewide. (See Appendices 6, 7 and 8.)

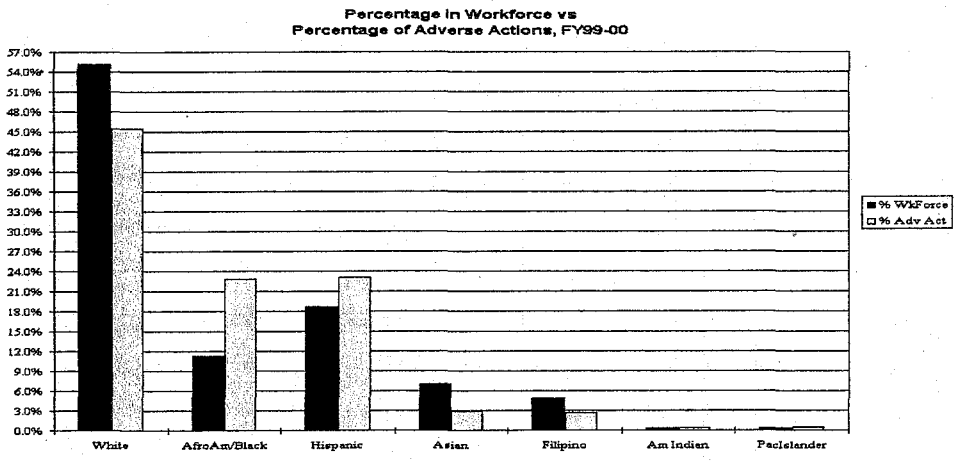
Disproportionate impact for African Americans was at its highest during FY 1987/88, the time period when SPB first initiated its review of disciplinary actions in state service. While the disproportionate impact dropped in FY 1994/95, the year of the final Task Force Report, the rate rose in 1995/96, the first year after the Report, and continued to rise through FY 1999/2000.

Disproportionate statewide impact for Hispanics did not appear to be affected at all by the various Reports and studies. Adverse action rates for Hispanics rose during the entire period.

Data for Disabled employees did not appear in reports provided to the JL/MCD for the periods prior to FY 1987/88 or for FY 1995/96. Data provided indicated disproportionate impact of adverse actions on the Disabled for this period with a general increase for both the percentages of adverse actions and the representation in state service.

Data for Males was not contained in the reports for years prior to FY 1987/88. Data provided showed consistent disproportionate impact of adverse actions on Males.

Figure 1. Percentage in Workforce vs Percentage of Adverse Actions, FY 1999-00



RECOMMENDATIONS:

7. The SPB should monitor adverse actions' disproportionate impact based on protected group status, and investigate patterns of disproportionate impact.

8. The SPB should initiate corrective actions after findings are made on investigations of patterns of disproportionate impact against protected groups in adverse actions.

VI. ISSUE:

The SPB did not implement the 1994 Adverse Action Task Force recommendations. The problem of disproportionate impact of adverse actions continues unabated despite SPB approval of extensive 1994 corrective recommendations.

FINDINGS:

The JL/MCD received no reports or data indicating that the SPB took appropriate action to implement the Task Force's final 1994 recommendations for correcting the indicated root causes of disproportionate impact. (See Appendix 4) The JL/MCD was able to make a determination that disproportionate impact continued in state service after FY 1993/94 through various data supplied by the SPB.

In 1994, the SPB adopted all the 1994 Task Force recommendations. The Task Force regarded implementation of the comprehensive recommendations as a means of addressing the problems associated with disproportionate impact of adverse actions. The Task Force also volunteered to help coordinate departmental efforts to implement the recommendations, explore creative methods for implementation with departments and employee groups, and

develop models of several of the recommendations to reduce costs and provide periodic status reports to the SPB.

Mr. Ted Edwards from the SPB, informed the JL/MCD that the SPB has made no formal inquiries since 1994 to the targeted departments regarding the implementation of the 1994 Task Force recommendations and only made informal telephone inquires without any written documentation. Documentation and argument provided elsewhere in this Report also indicate that the SPB has had both dwindling financial resources and staff in recent years.

Reports and data received by the JL/MCD for the period from 1995 to present show that overall statewide data remained fairly constant for the period between the 1995/96 and 1999/2000 fiscal years. African Americans, Hispanics, the Disabled and Males continued to be disciplined at a higher rate than their representation in State service.

Departmental data for the eight targeted departments during this period showed disproportionate impact of adverse actions for African Americans in each department for each year with no exception. Disproportionate impact of adverse actions appeared for Hispanics for each department in varying degrees, with disproportionate impact each year for the California Highway Patrol, the Department of Corrections, the Department of Mental Health and the Department of Youth Authority. Disproportionate impact appeared for the Disabled for each department in varying degrees for each year in the Employment Development Department and the Department of Transportation. Disproportionate impact appeared for Males each year in all departments, but the California Highway Patrol. The California Highway Patrol, while data showed a small disproportionate impact on Males for 3 of the 5 years, was the only department showing disproportionate impact on Females. California Highway Patrol data, in fact, showed disproportionate impact on Females for 3 of the 5 study years.

In conclusion, despite the Task Force's various reports, recommendations, and offers of assistance, there has been no significant change in the disproportionate impact on these protected groups.

JOINT LABOR / MANAGEMENT COMMITTEE ON DISCRIMINATION (JL/MCD) STATUS REPORTS FROM TEN STATE AGENCIES/ADVERSE ACTIONS

The following is a synopsis from 10 State Departments that submitted status reports to the State Personnel Board (SPB), covering the 1990/91-1993/94 fiscal years.

The status reports indicate that programs have been implemented, e.g.; staff, supervisor and manager training in diversity; workplace expectations; the Employee Assistance Program and its use for prevention of disciplinary actions; and appointing ombudsmen and developing in house adverse actions task forces.

1. Department of Developmental Services

- Re-established an internal multi-ethnic Adverse Actions Task Force to assist in addressing adverse actions.
- Established data base on adverse actions that is made available to departmental managers.
- Supervisory training includes Managing a Multi-cultural Workforce, Employee Development & Adverse Actions Procedures and the Employee Assistance Program.
- Affirmative Action offices conduct investigations on discrimination.
- The Adverse Action Task Force will schedule periodic on-site visits to facilities that take adverse actions against ethnic groups above their facility representation levels.

2. Employment Development Department

- A Systems Administrator position who assists in the development of an improved automated tracking system.
- Established a Total Quality Management (TQM) project team to evaluate and recommend improvements to the adverse actions process.
- The TQM team recommended changes to EDD's administrative manual, Personnel Management Handbook, which contains sections on employee development, performance and conduct, necessary steps to progressive discipline beginning with informal counseling, corrective action, and if unsuccessful, taking adverse actions.
- Established a position to manage the Workforce Diversity Program.
- Developed a new employee training handbook.
- Stress management for staff.

- Multicultural Diversity training for managers and supervisors but stopped due to the sensitive nature of the training.

- Encouraged the use of the Employee Assistance Program for counseling and progressive discipline.

3. Department of General Services

- Completed a Workplace Improvement Study and as a result, six workplace improvement plan teams were formed, i.e. Accountability; Training, Selection, Constructive Intervention, Workers' Compensation, and statistics/data. Teams assigned to develop innovative ways to ensure that disparate impact in adverse actions will not occur.

- Accusations of discrimination and disparate treatment in adverse actions are investigated by the Skelly Officer and the Equal Employment Opportunity Officer.

- Consultant to train trainers for "sensitivity to Diversity".

4. Department of Mental Health

- Has an Affirmative Council.

- Provided training in cross cultural approaches, diversity, sexual harassment, employment discrimination, sexism, transcultural impact on patient cases.

- Formed a Human Resources Committee to assist in the review of current and future policies and procedures, which may impact adverse actions.

- Affirmative Action Coordinators coordinate the investigations of trained Equal Employment Opportunity counselors and investigators.

- Inform employees about services provided by the Employee Assistance Program, (EAP).

5. Department of Motor Vehicles

- Established enhanced data base.

- Assigned Coordinator to oversee Affirmative Action.

- Asian, Hispanic & African American Mentor Programs established to discuss and provide input on disparate impact of adverse actions on minorities.

- Basic Supervision training updated and revised to 80 hrs. of classroom training including "Employee Discipline"and "Drug Free Workplace, 16 hours of Workforce

Diversity/Disability Awareness training and Management Development Program.

- EAP training provided and referral is part of the disciplinary process.

6. Department of Personnel Administration/EAP

- Began a survey for ethnicity and disabilities that was included with the satisfaction questionnaire. Collected data by bargaining unit.

- EAP used as a tool in progressive discipline.

- DPA and OHS stress early intervention and referral to EAP when job performance decreases.

- DPA and SPB developed an Employee Assistance Survey to gather data requested by the Adverse Actions Task Force. 7,000 surveys were mailed and 3,666 were returned. The intended purpose was to break down responses by gender, ethnicity, disability, gender, age, county, bargaining unit, employee and dependent. No analysis of this report was developed.

- DPA does not monitor Departments that have internal program employee assistance programs.

- DPA published the Great State Supervisor in 1992 which covers all of the supervisory roles and responsibilities, including performance appraisal and discipline.

- DPA does not conduct training audits.

7. Department of Transportation

- Updated original Supervisors Guide to Conduct & Discipline, distributed to all managers and supervisors. The Guide outlines the progressive discipline process.

- 16 hours of training devoted to "Affirmative Action Training for Supervisors", as well as "Managing a Diverse Workforce.

- Developed a new orientation program to employees which contains the Director's Policy Statement on Affirmative Action and Equal Opportunity, EAP brochure.

- Established an Adverse Action Data Base for all Departmental use. This data allows Caltrans to audit and monitor the historical trail of progressive discipline, and determine if disparity exists in the treatment of individual employees.

- Established a new Office of Risk Management and Employee Assistance Program where managers and supervisors are required to contact before any action can be taken against

an employee.

8. Department of Youth Authority

- Developed a "Post Adverse Action Review Form" which is used to analyze adverse actions. Data collected includes: job class, work site, gender, ethnicity, age, time in state service/peace officer classification, current civil service class, nature of the problem, preventive actions, adverse action, and any appeal. This data is used to report adverse actions to SPB and distributed to managers.

- Has a computerized data collection and analysis system designed by the Labor Relations/Employee Assistance/Safety Office.

- Director meets monthly with union reps.

- Department has three EAP Coordinators.

- EAP used as a prevention/intervention tool and all managers are trained in the use of EAP.

9. Department of California Highway Patrol

- CHP has modified its existing computerized database to include an ethnic identifier for all employees. The Department's Bureau of Internal Affairs (BIA) monitors these statistics and reports to the Commissioner on a regular basis.

- Department uses a data base to collect and analyze data on all adverse actions and reports to SPB. BIA provides a weekly summary to the office of the Commissioner. Bimonthly summary of adverse actions distributed to all commands for review by all employees.

- All adverse actions initiated by the employees Commander. Individual supervisors cannot take action without approval.

- Accusations of discrimination, disparate treatment, or sexual harassment are fully investigated. The department has approximately 190 EEO Counselors and 140 fully trained EEO Investigators.

- The Department has various groups that provide support to minority and female employees which include the Equal Employment Advisory , Women's Program Advisory and the Disabled Advisory Committees.

- Adverse Action policies are outlined in the Highway Patrol Manual (HPM) 10.2, Internal Investigations Manual.

- The Commissioner meets with all bargaining unit reps twice a year. The Department has

a procedure in place where even minor actions, not amounting to adverse action can be discussed through the meet and confer process with bargaining unit reps.

10. Department of Corrections

- Implemented a Pilot Project for 10 of the Institutions to look at the reason that African Americans and Hispanics receive the largest percentage of adverse actions.
- Labor Relations Branch will collect data on adverse actions according to race, ethnicity, gender, disability, classification, institution and work unit.
- Internal Action Plan developed to describe follow-up activities re: adverse actions.
- A Quarterly Activity Report on adverse actions.
- Affirmative Action Officer will do quarterly reports on discrimination complaints.
- The Equal Employment Opportunity Investigators respond to allegations of discrimination and disparate treatment.
- Established an ombudsman to respond to and review discrimination complaints.
- Training data is collected monthly.
- An EAP segment has been added to supervision classes. EAP is formally incorporated into the disciplinary process and as a preventive method.
- EAP Coordinator completes a client questionnaire with plans to use the information obtained to develop future workshops.

JOINT LABOR / MANAGEMENT COMMITTEE ON DISCRIMINATION (JL/MCD)

HISTORICAL DISCUSSION OF THE STUDY OF DISPROPORTIONATE IMPACT IN STATE ADVERSE ACTIONS

1987

In the spring of 1987, in response to a request from the Governor's Committee on Affirmative Action and Black Advocates in State Service (BASS), the SPB distributed a report entitled Review of Disciplinary Actions in State Service. The report analyzed the distribution of adverse actions[1] by ethnicity, gender and disability in the State service during fiscal years 1983/84 through 1985/86.[2]

The data revealed that African Americans, Hispanics and Pacific Islanders were disciplined at a rate higher than their work force representation in State service.

(a) African Americans received 27% of the adverse actions while representing only 11% of State service employees. Additionally, African Americans constituted 38% of employees dismissed and 33% of those rejected from probation.[3]

(b) Hispanics received 16% of the Adverse actions while representing 12% of State service employees and were disciplined disproportionately in seven of the departments which took the most Adverse actions during the study period.

(c) Native Americans were disciplined in excess of their representation in five of eight departments;

(d) Pacific Islanders were disciplined at a higher rate in four of the eight departments;

(e) Males received 68% of the adverse actions while representing 56% State employees;

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[1]The 1990, 1991 and 1994 Task Force Reports defined "Adverse Actions" to include Rejections on Probation in addition to those defined in SPB Rule 51.1 as actions taken by an appointing power to discipline an employee and including formal reprimand, suspension, reduction-in-salary, demotion and dismissal. It is not clear from the data provided by SPB in 1999/2000 what criteria SPB used in defining adverse actions for the reported time period for fiscal years 1995/1996 through 1999/2000.

[2]Data for employees with Disabilities was available for the 1985/1986 fiscal year only.

[3]SPB apparently analyzed adverse actions both by protected group and by type of adverse action. While following Reports did not consistently analyze the data this way, the JLM/CD believes this analysis to be useful and recommends that future reports do so.

1988

An informational hearing was held before the SPB on adverse actions on January 6, 1988. At the hearing a number of advocate groups, unions and departmental personnel provided testimony and called for further study and investigation of the causes of the disproportionate impact. As a result of the hearing, SPB established the first Adverse Action Task Force (Task Force) in the summer of 1988 to monitor and study adverse actions in the state civil service and to provide recommendations to assist SPB in addressing deficiencies in the Adverse Action process. SPB also selected eight Departments[4] which took the most adverse actions, and directed those Departments to undertake a review of their disciplinary policies, processes and procedures and report their findings to SPB and the Task Force.[5]

1990 Task Force Interim Report

In May 1990, the Task Force prepared an interim report to SPB. In compiling its report, the Task Force reviewed data from fiscal years 1985/86 through 1988/89, both statewide and for the eight selected Departments. The statewide data showed that during this time period African Americans and Hispanics continued to be disciplined at a higher rate than compared to their representation in state civil service. A small disproportionate impact was also shown for Disabled employees in 1987/88. Adverse actions for African Americans rose from 27.2% (1985/86) to 30.05% (1988/89) of all Actions taken, while African American representation in State service rose from 11% to 11.7%. Adverse actions for Hispanics rose from 16.8% to 17.45% while Hispanic representation rose from 12% to 14.4%. The percentage of Adverse actions involving American Indians, Asians, Pacific Islanders, Filipinos and Whites decreased during this period.

The 1990 Task Force, in investigating Adverse Action Processes and Procedures, determined that it needed a more comprehensive review than mandated by SPB in its 1988 directive to the

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[4]The Task Force was composed of SPB staff and representatives of the Asian Pacific State Employees Association, BASS, CAFÉ de California, California Correctional Peace Officers' Association (CCPOA), California State Employees Association (CSEA), Disabled in State Service (DISS) and representatives from ten departments, including the eight departments determined to have the most Adverse actions. Several sociologists and a psychologist were involved in providing initial input and advice.

[5] The eight Departments selected in 1988 were Developmental Services (DDS), Employment Department (EDD), Mental Health (DMH), Motor Vehicles (DMV), Transportation (DOT), Youth Authority (YA), California Highway Patrol (CHP) and Corrections (CDC). For the 1994 Task Force Report two more Departments, General Services (GS) and Personnel Administration (DPA) were added. The SPB Reports for 1999/2000 returned to analysis of the eight original Departments. The Reports do not make clear whether SPB reevaluated which Departments had the most adverse actions during this period.

selected Departments. The Task Force determined that the departments needed to review their entire personnel system, including hiring requirements and procedures, orientation and training programs, employee assistance programs, performance standards and communications programs. The Task Force also determined that it required the collection of additional data to determine the causes of disproportionate impact, whether or not the State's disciplinary system was functioning appropriately, or if selective discipline or other inappropriate practices were occurring.

To further its investigation on these issues, the Task Force made a series of recommendations to SPB applicable to the selected eight Departments, requesting that SPB direct those Departments to collect and monitor appropriate data on adverse actions; to conduct an extensive review of its personnel, training and adverse action policies, procedures and processes; and to report their findings to SPB. The Task Force also made several more recommendations in these areas generally applicable to all Departments.

1991 Task Force Report

The November 1991 Task Force presented a status report and additional data to SPB. The adverse action data collected for fiscal years 1989/90 through 1990/91 continued to show disproportionate impact on African Americans and Hispanics with 1989/90 data also showing a small impact on American Indians. Adverse actions statewide for African Americans decreased from 29.7% in 1988/89 to 24.6% in 1990/91 while representation in state service remained around 11.7%. Adverse actions for Hispanics rose from 17.8% in 1988/89 to 18.7% in 1990/91, while representation in state service also rose from 12.7% to 15.3%.

Departmental data for the eight targeted departments collected for these years indicated disproportionate impact for African Americans for each of the eight departments for both years and for Hispanics for each department for at least one year and for five out of eight departments for both years, and Disabled in six of eight departments for the one year data was collected. Disproportionate impact was also documented to some extent in some departments in some years for Filipinos, American Indians and Pacific Islanders.

The Task Force also reviewed Departmental reports provided by each of the targeted Departments pursuant to the 1990 Interim Report recommendations and provided a summary of the key points for each.

The Task Force ascertained it still had insufficient data to determine causes for the disproportionate impact. It made several new recommendations, incorporated its 1990 recommendations, and also made a status report on the 1990 recommendations. November 1991 was intended as the ending date of the Task Force, but SPB approved its continuation to collect and analyze relevant data and also adopted the Task Force's 1991 recommendations in January 1992.

1993

In April 1993, following a newspaper story on civil service disciplinary actions, the Assembly Select Committee on Equal Opportunity (Select Committee) conducted a hearing on the disproportionate impact of adverse actions on minorities and those with disabilities. At the hearing, Select Committee members expressed deep concerns that racism and discrimination were the causes of the disproportionate impact of adverse actions on minorities and those with disabilities.

1994 Task Force Report

The Task Force made its final Report to SPB in December 1994. Adverse action data for fiscal years 1991/92 through 1992/93 continued to show disproportionate impact of adverse actions statewide on African Americans, Hispanics and Disabled. Males were added as a statewide category and review of data going back to the 1987/88 fiscal year indicated that adverse actions also disproportionately and consistently impacted Males throughout this period.

On a statewide basis, the proportion of adverse actions involving African Americans decreased from 30.4% in fiscal year 1987/88 to 22.9% in fiscal year 1993/1994, while African American representation in state service increased slightly from 11.6% to 11.8%. For Hispanics, the proportion of adverse actions increased from 17.5% in fiscal year 1987/88 to 22.5% in fiscal year 1993/94, with the largest percentage increase in adverse actions occurring during the 1992/93 fiscal year. Representation of Hispanics in state service increased during the study period from 13.8% to 16.3%. The disciplinary rate for persons with Disabilities increased during most of the study period but decreased by .7% during the 1993/94 fiscal year. Adverse action rates and representation for Males both decreased during the period, with disciplinary rates for Males continuing to exceed Males' rate of representation in state service.

Departmental data [6] indicated that disproportionate impact of adverse actions on African Americans for eight of the nine targeted departments decreased during the Task Force study period from 1989/90 through the 1993/94 fiscal year. Data for CHP and MH during this period indicated that adverse actions for African Americans decreased by more than 50%. CDC was the only department where the 1993/94 adverse action rate for African Americans exceeded the rate for 1989/90.

Fiscal year 1993/94 adverse action rates for Hispanics were higher than fiscal year 1989/90 in all nine targeted departments, with 1993/94 adverse action rates for CDC, DDS, MH, DOT and YA

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[6]Data for this analysis was based on the Employee History data base maintained by the Office of the State Controller. This database was consistently used in the Reports to assess the disciplinary rates on a statewide and departmental basis. The 1994 Task Force concluded that this database had some limitations precluding over reliance on the data for departments which take fewer adverse actions and for groups where only a minimal number of adverse actions are recorded. The database is also dependant upon timely and accurate encoding of adverse actions by departments.

exceeding the 1989/90 rates by 2.8% or less. The largest increases occurred in CHP and DMV.

The 1994 Task Force determined and discussed eight root causes of disproportionate impact, made several new corrective recommendations and incorporated these into recommendations from its 1990 Interim Report and 1991 Report. See Appendix 4.

1994/95 through 1999/2000

The JL/MCD was able to make a determination as to whether disproportionate impact continued in state service after the findings of the 1994 Task Force through various reports and data supplied to the JL/MCD by SPB.[7]

These Reports showed that overall statewide data remained fairly constant between fiscal years 1995/96 and 1999/2000. African Americans, Hispanics, the Disabled and Males continued to be disciplined at a higher rate than their representation in State service. In 1995/96 African Americans received 24% of the adverse actions with 11.5% representation in the state work force, and in 1999/2000 received 22.8% of the Actions with 11.3% representation. In 1995/96, Hispanics received 24.1% of the Adverse actions with 17.4% representation and in 1999/2000 received 23.1% of the actions with 18.7% representation. In 1995/96 the Disabled received 10% of the adverse actions with 7.3% representation and in 1999/2000 received 9% of the Actions with 7.4% representation. In 1995/96, Males received 63.9% of the adverse actions with 52.6% representation and in 1999/2000 received 67% of the actions with the same representation.

Departmental data for eight targeted departments for this period showed disproportionate impact of adverse actions for African Americans for each department for each year with no exception; for Hispanics for each department in varying degrees, with disproportionate impact for each year for CHP, DOC, MH and YA; for the Disabled for each department in varying degrees with disproportionate impact for each year for EDD and DOT; and for Males for each year for all departments but CHP. CHP, while data showed a small disproportionate impact on Males for three of the five years, was the only department showing disproportionate impact on Females. CHP data, in fact, showed larger impact on Females for three of the five study years.

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[7]SPB supplied the JL/MCD with a report entitled "3rd Quarterly Report Highlights adverse action Statistics" contained in a document called Section 5: Status of Adverse Actions in the State Civil Service. This report was part of a larger report SPB made to the Legislature in mid 2000. The Report contained updated statistics and analyses for adverse actions on the various groups for the fiscal years 95/96 through 3/31/00.

The final statistical document provided by SPB to the JL/MCD was a document created by SPB entitled: Adverse Action Summary by Fiscal Year (as of 6/30/00) and which contained Statewide and Department adverse action statistics by group from the fiscal year 1995/1996 through the end of the fiscal year 1999/2000. This document provided additional data for the remainder of the fiscal year 1999/2000.

Summaries of data: 1983/84 through 1999/2000.
Statewide Data:

Adverse actions disproportionately impacted various protected groups throughout the Report periods from fiscal years 1983/84 through 1999/2000.

Disproportionate statewide impact for African Americans was at its highest during this period in 1987/88, the time period when SPB first initiated its review of disciplinary actions in state service, with African Americans receiving 30.4% of the adverse actions and 11.6% state service representation. While this figure dropped to 19.1% adverse actions with 11.8% representation in fiscal year 1994/95, the year of the final Task Force Report, the rate rose the first year after the Report to 24% adverse actions and 11.5% representation, and continued to range from 21.5% to 24% with no change in representation through the 1999/2000 fiscal year.

Disproportionate statewide impact for Hispanics did not appear to be affected at all by the various Reports and studies. Adverse Action rates for Hispanics rose throughout the period with 16.31% adverse actions and 12% state service representation in fiscal years 1983/84 through 1985/86 to a high of 24.1% and 18% representation in fiscal year 1998/99.

Data for the Disabled did not appear in Reports provided to the JL/MCD for the periods prior to fiscal year 1987/88 or for fiscal year 1995/96. Data provided indicated disproportionate impact of adverse actions on the Disabled for this period with a general increase for both the percentages of adverse actions and the representation in state service. Adverse actions for the Disabled ranged from a low in fiscal year 1988/89 of 4.7% with 4.6% representation to a high in fiscal year 1996/97 of 11.8% with 7.5% representation and dropping to 9% with 7.4% representation in fiscal year 1999/2000.

Data for Males was not contained in the Reports for years prior to fiscal year 1987/88. Data provided showed consistent disproportionate impact of adverse actions on Males. While the representation of Males in state service has generally declined from a high of 67.6% in fiscal year 1987/88 to 52.6% in 1999/2000, the rate of adverse actions has fluctuated within a range of 61.8% to 73%, with a rate of 67% in fiscal year 1999/2000.

Departmental Data:

Reports from the eight SPB-targeted departments included data for African Americans, Hispanics and Whites only for fiscal year 1989/90. While Departmental data for targeted departments were briefly summarized in the 1994 Task Force Report for fiscal years 1989/90 through 1993/94, specific data indicating rates of adverse actions and representation in state service for protected groups during this period were not included in the Reports provided to the JL/MCD. While several of the Departments submitted individual reports to SPB containing various data for a variety of years and categories during this time, the data were neither consistently collected nor easily ascertainable.

Data were collected and made available to the JL/MCD by SPB for targeted departments and protected groups for fiscal years 1995/96 through 1999/2000.

EXHIBIT # E2

Sworn affidavits from some who were around at the time I was hit. Their names are blocked out because at the time they gave testimony the asked that I now reveal who they are until I would go to trial on this, of which I will never to trial because of the system here in this country .

Sworn Statement and Testimonial Affidavit.

Testimonial Affidavit

I represent and warrant that my statements are factually correct and represent my true opinion and experience as stated on the attached script, and that I have the legal right to grant the statements and said rights herein.

STATE OF CALIFORNIA) **ss: COUNTY OF** ORANGE)

KNOW ALL YE MEN BY THESE PRESENTS,

That on this 5th day of July, 2004, personally came and appeared before me Tony MIER, of SANTA ANA, CAL., known, and Known to me, who after being first duly sworn, deposes and says:

I [redacted] ([redacted]) Orange County

Due attest, affirm and solemnly swear to the following as being as factually correct as I recall under the circumstances presently at hand. At and during this time I worked fulltime as an employee and had for some many years for the Department of Transportation as clerical support in the Right of Way section of the Department of Transportation, for the State of California, Orange county, in the Irvine office, of the Flor Daniel building.

My workstation was situated adjacent or next to Mr. Charles Gray's workstation or area. During the years we had come to know on another while working together in the same office. Mr. Grays was always attentive and aware of everything seems like, and was more than willing to help everyone. He appeared to have a lot of useful skills and was very knowledgeable with computers. I know he saved the state of California a lot to time and money because he was always fixing and helping people at work in areas that would have normally take a lot of time to wait for our systems people to come and fix our problems. Certain Managers became angry many times and told him to not work on anymore computers and when he did, later they would come back an ask him to forget what they had said previously and would want him to work on them again. Then they would get mad at him again and tell him to stop again. It was as though they could not make up their minds, or maybe was playing games with him.

Mr. Grays over time and several years that we work together had disclosed facts and details of blatant harassment by management towards him as well as details surrounding Mr. Grays filing a complaint against the State of California for harassment and discrimination. He would sometimes speak of his problems with certain managers at Caltrans and how for many years they had harassed him and mistreated him, as an employee working there. I often saw this but was too intimidated to get involved. Many of us working in this particular office saw how some employees were favored over others, and were in fact treated differently or better. However, Mr. Grays was mistreated far worse than most. Further, it was obvious that they were doing what they could to keep matters quite in order to eliminate witnesses because that was the Caltrans way. No one liked getting involved, everyone was scared and lies where often told on people to get everyone believing what management wanted them to believe.

I watched over the months during a certain time period around 1998 to 2000 how first Mr. Larry Stevens then, Mr. Staudinger was continually harassing Mr. Grays. Then for a while it appeared to have stopped. Mr. Staudinger was always back and forth to Mr. Grays cubical, continually at times seems like as I recall. To me it was apparent that something was going on, Mr. Staudinger sometimes made me uncomfortable with his looks and comments. Since my Workstations was so close to Mr. Grays workstations I saw what was Staudinger go to Mr. Grays workstations regularly.

Mr. Grays would talk to me sometimes; I could tell he was stressed. Mr. Grays would reveal of how Mr. Staudinger was continually harassing him and did so until Mr. Grays filed a complaint of discrimination against Mr. Staudinger, his supervisor Terri Arias, and Larry Stevens. Mr Grays revealed to me how Mr. Stevens told him that nothing he would ever do would ever be acceptable, Mr. Grays indicated that Stevens told him this and that it was the way it was because he was Black, although Mr. Grays said that Stevens told him to look in a mirror and that would explain everything to him.

During the months of January 2000 things started again as I saw and according to Mr. Grays. At one particular time Mr. Grays was even reluctant to take lunches because of his treatment. I often reminded him that they could not deny him taking lunch. At on point and time Mr. Grays became intimidated himself over the continuous harassment and often looked as though he was helpless or without ways to stop what was going one.

. Grays told me of how he was getting more and more ill behind the treatment and its affects on his health. As an agent for years he never went t to the field or worked as other agents did. He was always doing work not typical of Right of Way agents or at least other right of way agents.

Further, Mr. Grays always seemed to be upset all of the time. Often never leaving his desk not even to take lunch. January 27, 2000 I was at work and in the same office and area the morning of the altercation between Charles Grays and James Staudinger.

On the day of January 27, 2000 early morning I left my desk shortly to go to the restroom as I normally did, I walked by and saw Charles Grays working at his desk as usual, my workstation was right next to his. Upon my return I found most to the staff had left the office to go down stairs to breakfast as customary every morning.

I had decided to stay behind this particular morning since I had brought some toast to eat. I walked instead to a co-workers cube to see if they were their thinking maybe she would be there only to find her gone. Upon returning to my cube I over heard James Staudinger in the work area of Charles Grays. I heard a noise come from the area and then I heard James yelling at Charles to move something. I heard Charles say, move what is wrong with you, you hit me, but that is all I heard. Then Mr. Staudinger started yelling louder at Mr. Grays. I could not stand it any more I got extremely upset and nervous because the yelling sounded so loud and violent, I ran out of the area. As I was leaving I heard Mr. Staudinger call to Mr. Stevens who was still in the office also.

I left the office all together and waited outside downstairs. I later discovered that I was not the only one who heard what had taken place with Charles Grays. I see and view this as nothing more than a continuation of the harassment and retaliation of Mr. Grays, further this is not only improper but it has to be illegal in some sort of way since it happened right after they lost the case of discrimination Mr. Grays filed.

NCE THE DATE AND DAY OF THE ALTERCATION BETWEEN CHARLES GRAYS, LARRY STEVENS AND JAMES STAUDINGER NO ONE ..AS SPOKEN TO ME ABOUT IT, OR HAS ANYONE COME AROUND AND INQUIRED WITH ME AS TO THE CIRCUMSTANCES OF THAT MORNING IN ANY WAY MANNER SHAPE OR FORM, NOR HAS ANYONE SAID ANYTHING TO ME ABOUT THEM, NOR HAVE I BEEN SPOKEN TO ABOUT THE ENTIRE SITUATION IN HOLE OR PART TO DATE. I HAVE NOT BEEN INTERVIEWED OR TALKED TO WITH REGARDS TO THE EVENTS OF THAT MORNING. NO ONE FROM CALTRANS NOR ANY OTHER AGENCY OF THE SATATE OR LIKEWISE. I WAS ONE OF THREE PEOPLE WHO WITNESSED WHAT TOOK PLACE THAT MORNING AND I HAVE SPOKEN TO NO ONE EXPECPT MR GRAYS SINCE THAT MORNING. I HAVE NOT BEEN INTERVIEWED BY ANYONE FROM EEOC, DFEH, OR ANOTHER AGENCY OR MANAGEMENT STAFF TO THIS DAY.

FURTHER AFFIANT SAYETH NOT. [redacted], **Joann Padilla**

SUBSCRIBED TO AND SWORN TO before me this 5th day of July, 2004

Tony MIER NOTARY PUBLIC

My Commission Expires 12-22 20 06

Notary Seal

WMD2 TONY MIER
COMM. #1391407
NOTARY PUBLIC-CALIFORNIA
ORANGE COUNTY
Comm. Exp. Dec. 22, 2006 WMD2

Sworn Statement and Testimonial Affidavit

Testimonial Affidavit

I represent and warrant that my statements are factually correct and represent my true opinion and experience as stated on the attached script, and that I have the legal right to grant the statements and said rights herein.

STATE OF CALIFORNIA) **ss: COUNTY OF** LOS ANGELES)

KNOW ALL YE MEN BY THESE PRESENTS,

That on this 30th day of June, 2004, personally came and appeared before me [redacted] of Long Beach, CA, known, and Known to me, who after being First duly sworn, deposes and says:

I R[redacted]n **Associate Right of Way Agent (Right of Way Property Managment)**

Due attest and affirm to the following as being as factually correct as I recall under the circumstances presently at had. I am an employee of the State of California presently working in the Los Angeles office of Right of Way Property management.. I began working for the State of California in 1982 of which and at that time I met Charles Grays II. He was the right of Way Agent that trained me initially in Property Management due to the fact that he was leaving and going to work in the appraisal function. At and during this time at Caltrans Things were very different from what they are today.

I too was, and have been victimized repeatedly as an employee of African decent while working for the state of California. I was denied the right to become an agent and have been harassed continually off and on for years the most recent occurring in 2003 AND 2004 a racists white female who dislikes not only African Americans but particularly males as well. She was one of Ralph Neal favorite when she was in Orange County. She personally launched a campaign to harass me 'irectly, to impugn my reputation here at Caltrans and how I was seen and perceived in the eyes of management. She ɔpread rumors and gossip that was flagrant and untrue about me in a effort to set me up to be fired. She had created problems for this agency here and has brought lawsuits unto the agency. The State of California is racist toward African Americans and this is and has been a fact for more than the past 15 years I have been here.. All of the black in the Los Angeles office have been placed in the property management section. This was done years ago and to date has remained.

The atmosphere was very negative towards those of African Decent. White management could do almost anything they wanted because they were in control. The early days for most of us were very bad and I came in to the tail end of every thing. Blacks were hired into Caltrans so that the state of California could get and receive its funding from the Feds but that was all. The white male working at Caltrans did not want African Americans working there and did all that they could on a daily basis to push us out once we were hired in. When I came of the seen most of the name-calling and insults had begun to stop. However, the games and the setups, and all of the things necessary to force a Blackman out and off of his job was still in place. At this time there were only two supervisors of African decent but in order for them to get away from the heat of harassment themselves they often would have to betray other blacks within the organization, and this is the way it was. During this time there were NO solutions for people of African decent to fix and or stop what was going on in the workplace at Caltrans.

Further, it got worse as time went on. The Black agents role and position and environment were hostile and pervasive. If you were black you had to simply sit there and take it because there was no way to stop it in spite of the union and whatever SPB claimed they were doing to help at the time. If you were to ask me point blank "Is Caltrans or was Caltrans a Racist State Agency" I would have to responds "Yes" particularly against African Americans. The whites were and are even willing to come out of retirement to stop a black man from making it in or at Caltrans. They denied me of my promotions. I have been set up to be fired several times, I have been lied to and jupon for the whites there to achieve their goal in making me look like I was not doing my work. At on point in time it was a if the managers had nothing better to do than to harass Black agents working there. Management all but just came after me also like Mr. Grays. They did all that they could to stop me from being promoted. They brought adverse actions against me assignments to a desk and took way my assignments and area impugned my reputation at work and amongst other worker and supervisors. I suffered at work and at home.

The Blacks are always herded into one place or one section of right of way in order that they can and may be watched. They tried this in Orange Count and they have effectively done this in the Los Angeles Office. Two supervisors have come to the Property Management section with the agenda of expressly eliminating all of the African American Agents completely from their jobs. I saw Charles Grays in the Orange County Office one year I went there and he spoke of how things were for him.

I was surprised that all of the things that I had hears going on that I thought were just rumors before were actually true and that they were still after him after so many years. Later he and several other as well as I were paired to work on a TQMD Project for the state. It was Mr. Grays and other employees that told control and guided our team to and through the project.

During this time Mr. Grays was being harassed practically everyday by his supervisor then Larry Stevens. Stevens was interfering with Mr. Gray's assignments for our team and part of the project. He chronicled how Stevens was harassing him daily with absurd demands and expectation and threats of writing Mr. Grays up for insubordination. How he would intentionally make Mr. Grays late for meeting that were order by the Principle manager of the LA, San Bernardino, and Orange County offices. We could see the stress and duress being created by this man on Mr. Gray's face soon all of us in the time who work with Chuck Grays saw the toll this was taking on him.

I was not at the Orange County office the day Mr. Grays was assaulted by his supervisor James Staudinger, however we all heard about it and what took place with him. When Mr. Grays returned to work, here to the LA office after being forced off of his job we all were shocked angered as well, and along with the anger his new supervisor showed when Mr. Grays former supervisor started calling him and asking him to continue the harassment of Mr. Grays. The news was all over the Office because Mr. Gray's new supervisor wanted nothing to do with what Mr. Staudinger was proposing. The calls continued for a long time and Patrick, Mr. Gray's supervisor was so angry that he talked to everyone about the calls and how he had to report Staudinger to Patrick's supervisor who then reported the incidents to the region head. This agency is Racists and Discriminatory against Blacks and every one knows yet we are prohibited from being able to protect ourselves. I have been a victim myself and have seen the machinery at work.

Complaints are not heard because DFEH and the State control every aspect of the complaint process. The State is held it's self as a demigod and sovereign being above the law and as a result it uses the very laws that are suppose to protect the citizen against the citizens. This is the very reason complaints are not filed because the laws have been made to prohibit and restrict the process of exercising the right of litigation under the law set forth in and by the constitution of this country, which in turn makes the laws absolutely worthless.

Again to reiterate: **If you were to ask me point blank "Is Caltrans or was Caltrans a Racist State Agency" I would have to responds "Yes" particularly against African Americans.**

FURTHER AFFIANT SAYETH NOT. [redacted], **Robert Richardson**

SUBSCRIBED TO AND SWORN TO before me this 30th day of June, 2004.

[redacted] NOTARY PUBLIC

My Commission Expires June 21 2005

Notary Seal

Donna M. Armbrister
Commission # 1309799
Notary Public - California
Los Angeles County
My Comm. Expires Jun 21, 2005

Sworn Statement and Testimonial Affidavit

Testimonial Affidavit

I represent and warrant that my statements are factually correct and represent my true opinion and experience as stated on the attached script, and that I have the legal right to grant the statements and said rights herein.

STATE OF CALIFORNIA) ss: COUNTY OF LOS ANGELES)

KNOW ALL YE MEN BY THESE PRESENTS,

That on this 30th day of June, 2021, personally came and appeared before me [redacted] of Chino, CA, known, and Known to me, who after being first duly sworn, deposes and says:

I [redacted] **Associate Right of Way Agen**[redacted]

Due attest and affirm to the following as being as factually correct as I recall under the circumstances presently at had. I am an employee of the State of California presently working in the Los Angeles office of Right of Way Property management. Prior to coming to the Los Angeles Office in 1998 I also work in the Orange Count office of Caltrans when it was located in the City of Santa Ana. I began working for the State of California in 1990 of which and at that time I met Charles Grays II.

Upon my being hired in Orange County I was old expressly not to talk to or to associate with Charles Grays at all, for anything on any level at all. Later, I was to find out that others particularly those of African decent were also told to stay away from Charles Grays as well. Other employees were told to stay away from Mr. Grays if they valued their position and wanted to get promoted. However, it was Charles Grays that took me aside and cautioned me, and told me all that I could come to expect working for the state of California in the Right of way Division. At first I was cautious only to find all that Charles Grays had warned me of was true.

I soon learned and found myself just like Mr. Grays in the middle of the most racist and discriminatory organization I had ever worked ever. Later I would find out from a senior member of Caltrans that was in the know with and about everything disclosed at Caltrans a daily basis because he was white and at one time was a part of the old guard as we called at Caltrans, he told me several times that they were after Mr. Grays and that there was a definitive agenda in place on him. During this time and place thanks to Mr. Grays I could see what was going one a lot clearer and I could see the things that Management did not want me to see.

Management staff at Caltrans was able to do things that they did to me and all of us because they worked at literal making sure that there were no witnesses to the things that they would do. Most of the time people meaning African Americans would be harassed as a result of an order coming down from the top. Orders coming from as in the case of Ralph Neal to his subordinate managers. Then when problems would occur and employee would attempt to defend him or herself, it would be the head manager who would hear the complaint who was the same guy that orders the harassment in the first place. It was a highly manipulated and evil place to work. Everyone there **HATED** Ralph Neal with a passion, but yet did everything that he said because everyone FEARED him with contempt and disdain, particularly Terri Arias. This man took pleasure in harassing people. Later Terri Arias would prove to be no better than him, the only difference between them was she was a woman and Mexican. A Mexican who obviously disliked African American males.

If someone was to be harassed the order would go out and that was it. Usually things would be done that no one really agreed with but would rather would be done. Ralph Neal was a control freak and bully who abused his position. So to were the managers there for many years. They would do as Ralph did and since they felt that they could not be held accountable for their crimines they were running a mock and pretty much the African Americans were the target. They wanted us out.. African American were even prohibited from going to lunch together. Management sis not want us getting together and comparing notes and sharing experiences and creating a witness trail or networking in any manner shape or form.

There are sanction and proclivities in place to frustrate and discriminate against those of African decent. On talking to Mr. Grays when I first started working for the state of California he told me of the things done to him over the years and the types of things that are done to African Americans. During this time I watched Charles Grays as management staff one after another come after him in Orange County. I first saw it with John Brown, Elizabeth Sofra, James Staudinger, and Larry Stevens along with many others who were given directives to harass Mr. Grays, and others of color. John Brown and others harassed me myself in a similar manner. I was harassed to the extent of filing a formal complaint against Caltrans myself. All of this was at the direction of Ralph Neal who was trained by Conrad Barber who disliked African Americans with disdain.

ny African Americans would have to go as far as hiring an attorney to send letters threatening to sue if the managers did not stop r abhorrent and invasive behavior that violated there rights. The Blacks in many instances were prohibited from even as much as ii racting with one another in the Orange County office. Generally nothing was ever done by management to correct these problems. F uple were harassed and intimidated to the point of often having nervous breakdowns. Mr. Grays had everything done to him. Often this guy James Staudinger went around asking people about Mr. Grays and about his personal life, who Mr Grays lived with, where Mr. ys lived, as well as was he married an if so to who, issues not pertinent to Caltrans and or management. Mr. Staudinger as I can ll did every thing he could to invade Mr. Gray's life and interfere with his career at Caltrans.

The manner in which it is done is by overwhelming the agent with work and by not providing him with the tools necessary to do the job, tl n they will go back a accuse you of not doing your work and or not performing to state expectations. In my instance I was given a c iputer that was setup wrong and configured incorrectly. was given several assignments and then told to get them out quickly. I kept having problems with the computer, and as a result kept losing documents. It was Chuck Grays that came over and looked at the PC and found the problem He then went with me to my supervisor John Brown and told him what the problem was. He ignored Mr. Grays though he was nothing, even though Mr. Grays knew a great deal more about computers that my supervisor. John Brown was r olved to the idea of only one thing and was writing me up and placing me in a position to be perceived in a negative ligt in management's eyes.

M supervisor wrote me up as not performing and needed improvement on with regards to following instructions and getting my work d e effectively. From that day forward I had nothing but problems with management staff. I think and feel that it was because I ignored management when they told me to stay away form Mr. Grays. Now they were beginning to harass me as they had been harassing Mr. Grays. During this time Mr. Grays showed me memos that he we receiver almost hourly form his supervisor of that time about his work a ut is assignments, on and on they continues often anc endlessly. He continuously had to address them also. If not management c ld use them as a reason for him not complying with their request and label him insubordinate.

Mr. Grays often spoke of the direct failure of the system and organizations such as DFEH and the fact that the head of Right of Way is ii ed or was in bed with EEOC office at Caltrans and the SPB. Complaints and grievances are a useless process. He spoke of how tl state needs African Americans to work for them in order to meet the compliance issue with the constitution of this country, and yet once hired most blacks are stated to be fired. I was then rotate to this particular supervisor who was the Caltrans Bully of that time and was told to harassment regularly and to try to make me quite.

A his time I suspected that it was because of my ties to r. Grays and management now feared that I was starting to understand the principles of how they operated just like Mr. Grays, so they now were doing what they could to get me out. This supervisor cam after me but I stood my ground and literally blew up on him. The incident ran through the office like wild fire. Suddenly he left me alone and did n nagement as well. We all found later that like many at Caltrans Ralph Neal got his job thought connections and was appointed to his p ition with Caltrans as a result of his political ties and connection. He used this to get his job and to further follow the agenda put in ce by the racist agenda put in place years before against African Americans. My Brother also worked fo Caltrans and had perience many similar situations and experiences while working for Caltrans.

T method was the same micro managing to the hilt. Constanstantly harassing you, watching you creating situation totally unrelated to what you were doing and overloading you with assignment not related to your actual work but with the expectation of of you delivering it as though it was. In addition to what you were doing.

M Grays was one such individual. He was marked and he knew he was. Later this fact was confirmed to me by another employee a black female Manager named Deborah Meyers who played all of the games but who knew all about Mr. Grays and how he had been **Black Balled** at Caltrans, she in fact used those very words **"Chuck is Blackballed here at Caltrans".**

F years I watch them do everything to Mr. Grays to try and get him out. The treatment was always the same as it is for anyone Black Balled there. They overwhelm you with work, give you dual assignments with ridiculous time lines and then come around and interfere with your work. Then yell at you for not producing, as they have demanded. He was sent out into the field after being a serious a omobile accident and compelled to drive while on medication, and threatened to be written up as insubordinate if he did not.

A rwards Mr. Grays was taken off of the field and made to work in an office for seven to eight years, further he was forced to change his work schedule from 4/40 to 5/40. Blacks were not permitted to go to lunch together nor associate as the whites were during this ti . The atmosphere was very discriminatory.

One black man Deones Meyers was ill and on medication and as a result was forced to be place on another medication because of the harassment he received from a particular manager that was always used to intimidate employees into to quitting their jobs, particularly A can Americans. It was this same manager later that Terri Arias attempted to transfer all of the African American males to work for in a attempt to get this supervisor to harass them all including myself. In a conversation with on of the older long term employee some years prior along with Charles Grays also during this conversation Mr. Bill Pasternak was telling us of how they were after Charles Grays and how they meaning management were willing to do anything to terminate Chuck. Bill had found out through James S dinger who during this time was new to Caltrans and was attempting to make Mr. Pasternak his friend. Mr Pasternak did not care f Staudinger at all but he tolerated him to get information from him.

In 1998 I was making plans to leave the Orange County office. Mr. Grays had been rotated to Right of Way and Escrows. He was ly concerned about the rotation because he knew that it was a setup. He spoke with me about it. He was rotated to of all people y Stevens by Terri Arias who all of us found out just a few years prior did not care for African American Males. Stevens has just tried several moths before tried to make problems for Mr. Grays and management over one of Mr. Gray's responsibilities in the office. It was so bad at Caltrans during this time the standing joke was Mr. Grays we often said he was the most wanted man at Caltrans.

rry Stevens was and had a reputation for being racist and unfair to people of color. OF always making statements bnut only in one on one situations about people or the things the were ethnically oriented. Several of us got together and told Mr. Grays to try and transfer o the Los Angeles office because we all felt that Terri Arias was going to come after him even more, unfortunately there were no opening for him to take. She was reputed as not caring for those of African decent as well. She rotated Mr. Grays to Stevens to be harassed and nothing more, because she for the first time in her life now had some power and she was abusing it against African Americans. Mr. Grays went into the section as usual found his niche and started fixing some of the problems with the section. The son there before Mr. Grays was not doing her job there for almost 3 years but she was white and female and liked by Larry Stevens so he never said anything about her time nor her not doing her job.. Mr. Grays got in there and began fixing some of the problems in the section which angered Stevens because he wanted Mr. Grays to fail we all could see that. During this time and up until I left for the Los Angeles Office Steven was after Mr. Grays and doing all that he could to make him appear as though he was not doing his job.

Terri Arias so intently wanted to get rid of the blacks in the office so she issued a directive to have all of the males of African decent placed, including myself with one supervisor, whom had a horrible reputation and love harassing blacks particular. I have been subjected to harassment and had to go through EEOC to get resolve as well as many other African Americans working for Caltrans and tolerating this nonsense. Like Mr. Grays has said the system is an abysmal failure because it aids and abets the perpetrators and blocks those of African decent from seeking and getting resolve when discriminated against. Terri Arias then had to stop and take me out because I had file complaints previously against this one manager for being racist, and harassing me before.

Mr. Grays spoke of how he had to file a formal complaint against the state of California for discrimination. He spoke of the issues of which I was very familiar with since I too had gone through similar experiences. Mr. Grays testified in my case and situation and told the investigator of all that was going during that time. When Mr. Grays filed his complaint he listed me as a witness. I was never contacted by DFEH for this particular complaint that Mr. Grays had filed I was left out completely. Mr. Grays informed me that many of the witnesses he gave to DFEH was never contacted by the investigator. I later heard form one of our union representatives that the investigation with regards to Mr. Grays appeared to have been sabotaged and contrived for Management. That Terri Arias gave them a bogus or false list of witnesses that was supposedly made up of people no longer working for the state of California.

I was not at the Orange count office the day of Mr. Grays Assault by his supervisor, however we all heard of what was taking place with him. When Mr. Grays returned to work to the Los Angeles office in 2001 after being forced off of his job we all were shocked at the anger his new supervisor Pat Flanagan showed when Mr. Grays former supervisor James Staudinger started calling Mr. Flanagan and asking him to continue the harassment on Mr. Grays. The news was all over the Office. The calls continued for a long time and Patrick Mr. Gray's supervisor was so angry that he talked to everyone about the calls and how he had to report Staudinger to the region head. Ms. Patricia Jones. As I heard from two principles that spoke with Patrick directly about what was going on Staudinger did not and appear as though he would never stop calling Patrick about Mr. Grays. I worked in the orange count office and wa able to personally determine from other managers that Charles Grays II was targeted and a slated to be terminated at any cost form the State of California as an employee.

you were to ask me point blank "Is Caltrans or was Caltrans a Racist State Agency" I would have to responds "Yes" particularly against African Americans.

FURTHER AFFIANT SAYETH NOT. [redacted]

SUBSCRIBED TO AND SWORN TO before me this 30th day of June, 20 04

[redacted] NOTARY PUBLIC

My Commission Expires June 21, 20 05

Notary Seal
DONNA M. ABMBRISTER
Commission # 1309799
Notary Public - California
Los Angeles County
My Comm. Expires Jun 21, 2005

EXHIBIT # F

Containe in this set of exhigits are the pleadings from Ms Small's exhibits indicating last known addresses of record for me. The are all incorrect with respects to time and place.

An assessment is timely if it is mailed to the taxpayer's last-known address before the applicable time limit. As a general rule, a taxpayer's last-known address is the address that appears on the taxpayer's most recently filed return, unless FTB is given clear and concise notice of a different address. (Taylor v. Commissioner, (1990) T.C. Memo. 1990-559; King v. Commissioner (9th Cir. 1988) 857 F.2d 676; Appeal of W. L. Bryant, 83-SBE-180, August 17, 1983.)

My residential addresses:

Year		
1982 to 1983	[redacted]	Mother's home appellant live with mother
1983 to 1985		
1985 to 1998		bought home
1999 to preser		

(A) FROM COUNSEL PLEADING

JOHN N GRAYS
[redacted]

Who is This wrong person wrong address

(B) DATE 04/16/1998
TAX YEAR 1996
NPA NO. 98-028044223
ACCT NO. [redacted]
CODE 2003800

NOTICE OF PROPOSED ASSESSMENT(REPRINT OF TEXT OF LETTER PREVIOUSLY MAILED)
We sent you a notice dated 00/00/2000 stating that we had no record of a 1996 California personal income tax return under the name and social security number listed above. Within 30 days of the prior notice, you were required to do one of the following:

- File a 1996 California personal income tax return, or
- If you had already filed the return, send us a copy of it, or
- Provide proof that you are not required to file a 1996 California personal income tax return.

To date, we have no record of receiving the required tax return or information showing that you do not have a filing requirement. Therefore, we are issuing the following Proposed Assessment based on the income or estimates of income that are available to us. Filing a tax return may reduce your tax obligation.

YOUR INCOME		$44,148.00
STANDARD DEDUCTION		2,527.00
TAXABLE INCOME		41,621.00
TAX		2,292.00
LESS TOTAL EXEMPTIONS		67.00
LESS WITHHOLDING CREDITS		5.00
TAX LIABILITY		2,220.00
PENALTY FOR LATE FILING	(see reverse)	555.00
PENALTY FOR FAILURE TO FILE UPON DEMAND	(see reverse)	556.25
INTEREST TO 04/16/1998	(see reverse)	262.05
FILING ENFORCEMENT COST RECOVERY FEE	(see reverse)	71.00
TOTAL TAX, PENALTIES, INTEREST AND FEE		3,664.30

This assessment will become due and payable 60 days after the date the Franchise Tax Board mailed this notice, unless we receive the tax return or information showing that you do not have a California filing requirement within the 60 day period.

The figures shown above are based on income information reported to us and estimates of income you earned in the above tax year. Any extension payments or estimated tax payments that you made for the year in question are not included. Filing a tax return is the only way to receive full credit for tax withheld by employers, other credits, exemptions, and deductions to which you may be entitled. If you have a California filing requirement, you must file a tax return even if you pay the amount shown above.

When you file a 1996 California personal income tax return or provide information that you do not have a California filing requirement, we will make the appropriate adjustments to the tax, penalties, interest, and fee that you are required to pay. NOTE- the demand penalty (for failure to file a return within 30 days from the date of our first notice) is based on the amount of tax you owe, BEFORE applying any of your timely payments or withholding credits. Therefore, you may owe penalty and interest even if your tax return shows that you are due a refund. Additional interest will compound at the rate prescribed by law, from the date of this notice to the date we receive your payment. However, no additional interest will be added if we receive your payment in full within 15 days from the date this notice was mailed.

If you do not agree that you have a requirement to file a California

EXHIBIT G
PAGE 1 OF 2

personal income tax return for the year shown, or if you disagree with the assessment shown above, you may file a protest with the Franchise Tax Board within 60 days from the date this notice was mailed. Detailed instructions for filing a protest are on the other side of this letter.

We are providing the information contained in this notice to the Internal Revenue Service.

FTB 5820 MEO (REV 01-98) SIDE 1

1996 Tax Year

Respondent received information that appellant earned sufficient income during the 1996 tax year to require that he file a 1996 tax return. (Exhibit F.[9]) Because respondent had not received a 1996 return from appellant by the due date, respondent mailed appellant a notice and demand letter on January 28, 1998. (See Exhibit F.[10]) The notice and demand requested that within 30 days appellant file a 1996 tax return, provide a copy of the return if already filed, or provide an explanation as to why he was not required to file a 1996 return. Respondent's computer records indicate that it mailed the notice and demand to appellant at the following last known address (See Exhibit F, copy of the FE file.):

According to respondent's records, the Post Office did not return the notice and demand to respondent as undeliverable.[11] Respondent did not receive appellant's 1996 return in response to the notice and demand and issued an NPA on April 16, 1998. (Exhibit G.)

The NPA included a provisional tax liability of $2,292.00 less $67.00 in exemption credits and $5.00 in withholding credits, for a total unpaid proposed tax liability of $2,220.00. The NPA further proposed a late filing penalty of $555.00, a failure to file upon demand penalty of $556.25, a filing enforcement cost recovery fee of $71.00, and interest to the date of notice, for a total proposed assessment of $3,664.30. Respondent mailed the NPA to the same address listed on the notice and demand letter. Appellant did not protest the NPA, and the NPA became final after the expiration of the 60-day protest period.

Respondent thereafter mailed a STD on July 6, 1998, (Exhibit H, line 6.) The notice advised appellant of the potential collection action, including the imposition of a collection cost recovery fee and the filing of a tax lien, and advised appellant of the balance due of tax, penalties, and interest for the 1996 tax year. Respondent pursued collection action for the 1996 tax year when appellant failed to pay the balance due. On September 18, 2005, respondent imposed an amnesty penalty on the 1996 tax year in the amount of $1,215.75. Collection activity by respondent resulted in payments totaling $1,730.36 posted to appellant's 1996 tax year account from November 3, 1999 to June 10, 2005. Then on

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[9] Exhibit F is respondent's FE file for appellant for the 1996 tax year that shows that the EDD had a report of income paid to appellant from the State of California Department of Transportation in the amount of $43,224.00; from Sessions in the amount of $253.00; from C.A.P.S., Inc. in the amount of $175.00; and interest the amount of $277.00 from California Bear FCU and $219.00 from Glendale Federal Bank. These payments totaled $44,148.00.

[10] The notice and demand letter is respondent's form 4600, noted on Exhibit F as forwarded to appellant on 01/28/1998. Respondent does not maintain copies of these computer-generated letters.

[11] This is shown by the status code "L NPA Mailed, Good Address Phase II or III" on Exhibit F.

demand letter to him on May 13, 1997.[3] The notice and demand requested that within 30 days appellant file a 1995 tax return, provide a copy of the return if already filed, or provide an explanation as to why he was not required to file a 1995 return.

Respondent's computer records indicate that it mailed the notice and demand letter to appellant at the following last known address (see Exhibit A):

[redacted] TO THIS ADDRESS 1997

Respondent does not have any record of the Post Office returning the notice and demand letter as undeliverable.[4]

When respondent did not receive appellant's 1995 return in response to the notice and demand letter, respondent issued a Notice of Proposed Assessment (NPA)[5] to appellant on July 22, 1997. (Exhibit B.) The NPA included a proposed assessment of tax in the amount of $2,261.00 less $66.00 in exemption credits, for a total unpaid proposed tax liability of $2,195.00. The NPA further proposed a late filing penalty of $548.75, a failure to file upon demand penalty of $548.75, a filing enforcement cost recovery fee of $71.00, and interest to the date of notice, for a total proposed assessment of $3,694.74. Respondent mailed the NPA to the same address listed on the notice and demand letter. Appellant did not protest the NPA, and the NPA became final after the expiration of the 60-day protest period.

Respondent thereafter mailed a Statement of Tax Due (STD) to appellant on October 14, 1997. (Exhibit C.[6]) The notice advised appellant of the potential collection action, including the imposition of a collection cost recovery fee and the filing of a tax lien, and advised appellant of the balance due of tax, penalties, and interest for the 1995 tax year. When appellant failed to pay the balance due, respondent started collection proceedings and

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[3] The notice and demand letter is respondent's form 4600, noted on Exhibit A as forwarded to appellant on 05/13/1997. Respondent does not maintain copies of these computer-generated letters.

[4] This is evidenced by the entry on Exhibit A of "FE Status L NPA mailed, good address phase II or III." If the Post Office had returned the notice and demand letter to respondent, the FE Status would have been H or Q.

[5] Respondent calculated the tax on all NPAs referenced in this brief using the tax rate for a person claiming the Single filing status.

[6] Exhibit C is a printout of respondent's Tax History of Activity Display which shows the history of activities on appellant's 1995 tax year account, such as payments made, adjustments for filing of returns, or mailing of notices. (See line 5.) Respondent has attached a copy of this Display specific to the respective tax year for the 1996 through 1999, 2001, and 2002 as Exhibits H, M, R, W, DD, and JJ below.

recovery fee, and advised appellant of the balance due of tax, penalties, and interest for the 1998 tax year. Respondent pursued collection action for the 1998 tax year when appellant failed to pay the balance due. On September 15, 2005, respondent imposed an amnesty penalty on the 1998 tax year in the amount of $393.64.

Respondent pursued collection activity and imposed a lien fee in the amount of $13.00 on March 2, 2001. (See Exhibit R, line 8.) Collection activity by respondent resulted in payments totaling $911.32 being posted to appellant's 1998 tax year account from November 14, 2000 to June 27, 2001. (See Exhibit S, lines 3-5.) Respondent then transferred an overpayment in the amount of $2,017.96 from the 2005 tax year to appellant's 1998 tax year account on March 12, 2008.

On January 24, 2008, appellant filed a 1998 tax return. (See Exhibit T.) The return reported self-assessed tax liability of $362.00, withholding credits of $679.00 and estimate and other payments in the amount $911.00. Appellant requested a refund of $1,228.00 on the return. Respondent processed appellant's return and adjusted appellant's tax liability on his account to $362.00. However, respondent had no record of any estimate payments by the appellant. The only payments on appellant's 1998 tax year account were the withholding credits, payments collected and those transferred from the 2005 tax year by respondent.

Based on the return, respondent completely abated the delinquent filing penalty, filing enforcement fee and post amnesty penalty. Further respondent reduced the demand penalty to $90.50. The reduction in tax, penalties and fee based amounts accepted on the return resulted in an overpayment on the 1998 tax year in the amount of $3,143.66. Of that amount, $2,017.96 was applied to appellant's 1998 tax year within one year of the claim for refund in the form of the return. This amount, plus $0.88 in interest, was refunded to the appellant on April 8, 2008 as the refund was not barred by the statute of limitations. This resulted in a barred overpayment in the amount of $1,124.82 on appellant's 1998 tax year account. (Exhibit S.)

By letter dated June 26, 2008, respondent denied appellant's claim for refund as stated on his 1998 tax return, because appellant had filed his claim for refund after the statute of limitations and expired and respondent was therefore barred from allowing the refund or a credit. (A copy is attached to appellant's brief.)

<u>1999 Tax Year</u> 1987 Se[redacted]

For the 1999 tax year, EDD records disclosed that appellant's employer, the State of California, reported paying appellant wages totaling $45,536.00 and Orange County Teachers Credit Union reported paying appellant $44.00 in interest. When appellant failed to file a tax return, on June 22, 2001, respondent mailed a "Demand for Tax Return" to appellant, at the [redacted], demanding that appellant either file a 1999 tax return or explain why a 1999 tax return was not required. (Exhibit U.) Respondent's records reflect that the demand was not returned by the U.S. Postal Service. Respondent did not receive appellant's 1999 return in response to the notice and demand and issued an NPA on October 18, 2001. (Exhibit V.)

the appellant as the statute of limitations had expired prior to the filing of his claim for refund. (See Exhibit M.)

By letter dated June 26, 2008, respondent denied appellant's claim for refund as stated on his 1997 tax return, because appellant had filed his claim for refund after the statute of limitations and expired and respondent was therefore barred from allowing the refund or a credit. (A copy is attached to appellant's brief.)

I DID NOT LIVE HERE DURING THIS TIME

1998 Tax Year

Respondent received information that appellant earned sufficient income during the 1998 tax year to require that he file a 1998 tax return. (Exhibit P.[15]) Because respondent had not received a 1998 return from appellant by the due date, respondent mailed appellant a notice and demand letter on December 6, 1999. (See Exhibit P.[16]) The notice and demand requested that within 30 days appellant file a 1998 tax return, provide a copy of the return if already filed, or provide an explanation as to why he was not required to file a 1998 return.

Respondent's computer records indicate that it mailed the notice and demand to appellant at the [redacted] (See Exhibit P, copy of the FE file.) According to respondent's records, the Post Office did not return the notice and demand to respondent as undeliverable.[17] When respondent did not receive appellant's 1998 return in response to the notice and demand, respondent issued an NPA on February 8, 2000. (Exhibit Q.) Respondent mailed the NPA to appellant at the same address as that used on the notice and demand, reflected above.

The NPA included a provisional tax liability of $2,136.00 less $70.00 in exemption credits and $679.00 in withholding credits, for a total unpaid proposed tax liability of $1,387.00. The NPA further proposed a late filing penalty of $346.75, a failure to file upon demand penalty of $516.50, a filing enforcement cost recovery fee of $69.00, and interest to the date of notice, for a total proposed assessment of $2,427.31. Respondent mailed the NPA to the same address listed on the notice and demand letter. Appellant did not protest the NPA, and the NPA became final after the expiration of the 60-day protest period.

Respondent thereafter mailed a STD on May 2, 2000. (Exhibit R, line 6.) The notice advised appellant of the potential collection action, including the imposition of a collection cost

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[15] Exhibit P is respondent's FE file for appellant for the 1998 tax year that shows that the EDD had a report of income paid to appellant from the State of California Department of Transportation in the amount of $43,224.00; and interest the amount of $62.00 from Orange County Teachers FCU and $29.00 from California Bear Federal Credit. These payments totaled $43,315.00.

[16] The notice and demand letter is respondent's form 4600, noted on Exhibit P as forwarded to appellant on 12/06/1999. Respondent does not maintain copies of these computer-generated letters.

[17] This is shown by the status code "G - NPA Mailed, Good Address Phase I" on Exhibit P.

November 3, 2005, respondent transferred an overpayment from the 1995 tax year in t. amount of $113.79. (See Exhibit I, lines 3-17.)

On February 9, 2006, appellant filed a 1996 tax return. (See Exhibit J.) The return reported self-assessed tax liability of $262.00, withholding credits of $748.00, and $1,557.00 in wage garnishments applied to his 1996 tax year account. Appellant requested a refund of $2,043.00 on the return. Respondent processed appellant's return, and accepted the return as filed. Respondent reduced appellant's tax liability on his account to $262.00 based on the return, allowed the reported withholding credits in the amount of $748.00, reduced the demand penalty to $65.50 and completely abated the delinquent filing, post-amnesty penalties and the filing enforcement fee.

The reduction in tax and penalties based on the amounts accepted on the return resulted in an overpayment in the amount of $2,225.54. Of that amount, $1,334.57, plus $12.11 allowed in interest, was credited to the appellant's 2002 tax year because the payments in the form of tax credits to the unpaid liability were made within one year of the filing of his claim for refund on February 9, 2006. (See Exhibit I.) This resulted in a barred overpayment on the 1996 tax year in the amount of $917.97. (See Exhibit I.)

By letter dated September 23, 2008, respondent denied appellant's claim for refund as stated on his 1996 tax return, because appellant had filed his claim for refund after the statute of limitations had expired, and respondent was therefore barred from allowing a refund or a credit. (A copy is attached to appellant's brief.)

1997 Tax Year SENT TO [redacted]

Respondent received information that appellant earned sufficient income during the 1997 tax year to require that he file a 1997 tax return. (Exhibit K.[12]) Because respondent had not received a 1997 return from appellant by the due date, respondent mailed appellant a notice and demand letter on December 9, 1998. (See Exhibit K.[13]) The notice and demand requested that within 30 days appellant file a 1997 tax return, provide a copy of the return if already filed, or provide an explanation as to why he was not required to file a 1997 return. Respondent's computer records indicate that it mailed the notice and demand to appellant at the [redacted] ee Exhibit K, copy of the FE file.)

NOT [redacted]

[12] Exhibit K is respondent's FE file for appellant for the 1997 tax year that shows that the EDD had a report of income paid to appellant from the State of California Department of Transportation in the amounts of $25,214.00 and $18,010.00; from Sessions in the amount of $72.00; from Cenex Services LP in the amount of $62.00; and interest the amount of $92.00 from ORCO State Employees F.C.U. and $59.00 from California Bear Federal Credit. These payments totaled $43,509.00.

[13] The notice and demand letter is respondent's form 4600, noted on Exhibit K as forwarded to appellant on 12/09/1998. Respondent does not maintain copies of these computer-generated letters.

COPY

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

DEMAND FOR TAX RETURN

INC BUSINESS SECTION F180
PO Box 942840
Sacramento CA 94240-0040
Phone: (866) 204-7902
Fax: (916) 855-5646

Notice Number: 01-8507552-062201

06/22/2001
Code Number: 3

NOT MY ADDRESS

CHARLES E GRAYS
[redacted]

Your reply is due:
Wednesday
July 25, 2001

You must respond by 07/25/2001

Why do we believe you need to file a 1999 California tax return?

We have no record of your:
1999 California personal income tax return

We received information that you earned income from **STATE OF CALIFORNIA CONTROLLERS OFFICE**.
We also received information that you earned other California income from, but not
limited to:
ORANGE COUNTY TEACHERS CREDIT UNION

This notice is a legal demand for your 1999 tax return.

We have searched our records, and we cannot locate a 1999 California state income tax return for you under your social security number 573-78-8912. Refer to the Filing Requirement Guidelines on Page 2 of this notice for 1999 income and filing requirements. You must file even if you believe you are due a refund.

What should you do to respond to this notice?

Filed Already?

The quickest way to resolve this matter is to visit our Website at **www.ftb.ca.gov/inc**. You can also call our automated phone service at (866) 204-7902. You will be prompted to enter the social security number under which you filed your tax return, so please have a copy of your return ready. Or, **complete Section A** of the "Reply to FTB" (enclosed) and send it in with a copy of your return.

No Filing Requirement?

If you believe you do not have a requirement to file, or are unsure if you have a requirement to file, quick resolution is available through our Website at **www.ftb.ca.gov/inc**. You may also call our automated phone service at (866) 204-7902 (available 24 hours a day) or **complete Section B** of the "Reply to FTB" (enclosed) and return it to us by July 25, 2001.

Haven't Filed Yet?

If you have a requirement to file but have not filed yet, please **complete your 1999 personal income tax return** and send it to us. Since you did not file your return on time, we will assess a late filing penalty and applicable interest if your return shows a balance due. In addition, if you do not file by July 25, 2001 we will assess tax, a demand penalty of $556.50, interest, and a cost recovery fee.

Do you need forms?

EXHIBIT: U
PAGE 1 OF 2

Call us at (800) 338-0505 to have forms mailed to you.

Download forms from our Website at www.ftb.ca.gov/inc.

Request forms by writing to:
TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
SACRAMENTO CA 95741-0307

FTB 4600G C3 MEO (REV 10-2006)

COPY

EXHIBIT: U
PAGE 2 OF 2

COPY

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

NOTICE OF PROPOSED ASSESSMENT

INC BUSINESS SECTION F180
PO Box 942840
Sacramento CA 94240-0040
Phone: (866) 204-7902
FAX: (916) 855-5646

NOTICE DATE: 10/18/2001 R 2001
CODE NUMBER: 3
NPA NUMBER: 1-02613509
REVENUE CODE: 2003800

Notice Number: 01-3978065-101801

CHARLES E GRAYS
[redacted]

Filing A Tax Return May Reduce Your Tax Obligation

On **06/22/2001** we sent you a notice stating that we had no record of your **1999** California personal income tax return. By **07/25/2001**, you were to do one of the following:

- File a **1999** California personal income tax return.
- Send us a copy of your previously filed return.
- Explain why you do not have a requirement to file a **1999** California personal income tax return.

We have no record of receiving your tax return or information indicating that you do not have a filing requirement. We based this *Proposed Assessment* on available information concerning your income.

This is a proposed assessment. It is not a tax bill.
Filing a tax return may reduce your tax liability, and will ensure that you receive full credit for tax withheld by employers, as well as any other credits, exemptions, and deductions that you have a right to claim.

Your Income (as estimated)	$	45,580.00 <	See reference sheet, page 3, for a breakdown of "Your Income (as estimated)".
Standard/Itemized Deduction	-	2,711.00 *	
Taxable Income	=	42,869.00	
Your Tax		2,298.00	
Less Total Exemptions	-	72.00 *	
TAX BEFORE CREDITS	=	2,226.00	
Less Withholding Credits Reported to FTB	-	782.00	
Less Payments and Credits	-	.00	
Your Tax Liability	$	1,444.00	
Penalty for Late Filing	+	361.00	
Penalty for Failure to File Upon Demand	+	556.50	
Interest to: **10/18/2001**	+	246.75	
Filing Enforcement Fee	+	109.00	
TOTAL TAX, PENALTIES, INTEREST, AND FEE	$	2,717.25	

This assessment is due and payable **on December 17, 2001** unless we receive your tax return or information indicating that you do not have a California filing requirement.

If you have a California filing requirement, you must file a tax return even if you pay the amount shown above. If you believe this notice is incorrect, follow the enclosed protest procedures. Mail your protest by December 17, 2001. We are providing the information contained in this notice to the Internal Revenue Service.

* We based the Standard Deduction and Exemption credits indicated above on a single individual with no

EXHIBIT: V
PAGE 1 OF 2

I WAS NOT LIVING IN HERE 2003

COPY WRONG ADDRESS

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

DEMAND FOR TAX RETURN

INC BUSINESS SECTION F180
PO Box 942840
Sacramento CA 94240-0040
Phone: (866) 204-7902
Fax: (916) 855-5646

02/18/2003

Code Number: 3

Notice Number: 01-0054160-021803

CHARLES E GRAYS
[redacted]

Your reply is due:
Wednesday
March 26, 2003

26 MARCH 2003

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23 30	24 31	25	26	27	28	29

You must respond by 03/26/2003

We have no record of your:
2001 California personal income tax return

Why do we believe you need to file a 2001 California tax return?

Feb 9,

We received information that you earned income from **STATE OF CALIFORNIA CONTROLLERS OFFICE**.
We also received information that you earned other California income from, but not limited to:
ORANGE COUNTY TEACHERS CREDIT UNION

This notice is a demand for your 2001 tax return.

We checked our records, but we could not locate a 2001 California personal income tax return for you. We understand that you may have already filed your return, or you may not have had a chance to file for 2001 yet, or that you may not have a filing requirement. We would like to work with you to resolve this matter as soon as possible. Refer to the Filing Requirement Guidelines on Page 2 of this notice for 2001 income and filing requirements. You must file even if you believe you are due a refund.

What should you do to respond to this notice?

Filed Already?

The quickest way to resolve this matter is to visit our Website at **www.ftb.ca.gov/inc**. You can also call our automated phone service at (866) 204-7902. You will be prompted to enter your social security number under which you filed your tax return, so please have a copy of your return ready. Or, **complete Section A** of the "Reply to FTB" (enclosed) and send it in with a copy of your return by March 26, 2003.

No Filing Requirement?

If you believe you do not have a requirement to file, or are unsure if you have a requirement to file, quick resolution is available through our Website at **www.ftb.ca.gov/inc**. You may also call our automated phone service at (866) 204-7902 (available 24 hours a day) or **complete Section B** of the "Reply to FTB" (enclosed) and return it to us by March 26, 2003.

Haven't Filed Yet?

If you have a requirement to file but have not filed yet, please **complete your 2001 personal income tax return** and send it to us. Since you did not file your return on time, we will assess a late filing penalty and applicable interest if your return shows a balance due. In addition, if you do not file by March 26, 2003 we

EXHIBIT: BB
PAGE 1 OF 2

will assess tax, a demand penalty of $520.50, interest and a cost recovery fee.

Persons with hearing or speech impairments, call TTY/TDD (800) 822-6268.

Download forms from our Website at www.ftb.ca.gov

Call us at (800) 338-0505 to have forms mailed to you.

Request forms by writing to:
TAX FORMS
REQUEST UNIT
FRANCHISE TAX
BOARD
PO BOX 307
SACRAMENTO CA
95741-0307

FTB 4600G C3 MEO (REV 10-2006)

COPY

EXHIBIT: BB
PAGE 2 OF 2

EXHIBIT # G

Contained here are the last known address as illustrated via my most recent return filings at that time to the respondent the FTB that they accepted. The fact is the appellant had during these years gone in to the FTB numerous times and made arrangement for wage modifications, arrangements for general business with the FTB regarding his problems and those of his wife extending from 1993 thru 2006.

The FTB has my employer addressed which is evidence in

The respondent know where my employer is and the address

Has access to my employment directly, My email directly, my state telephone directly, my employment location directly, and my home directly

All because of past tax filing, and the aforementioned as well.

An assessment is timely if it is mailed to the taxpayer's last-known address before the applicable time limit. As a general rule, a taxpayer's last-known address is the address that appears on the taxpayer's most recently filed return, unless FTB is given clear and concise notice of a different address. (Taylor v. Commissioner, (1990) T.C. Memo. 1990-559; King v. Commissioner (9th Cir. 1988) 857 F.2d 676; Appeal of W. L. Bryant, 83-SBE-180, August 17, 1983.)

California Resident Income Tax Return 1996

FORM **540**

Step 1 Name and Address

Use the California mailing label. Otherwise, please print or type. Fiscal year beginning , 1996, ending , 19

Your first name and initial: CHARLES E Last name: GRAYS

Your social security number: [redacted]

If joint return, spouse's first name and initial Last name

Pre[redacted] Apt. no.

City[redacted]

Do Not Write These Spaces

AC

A

R

RP

Step 2 Filing Status

Check only one.

1 ☐ Single

2 ☐ Married filing joint return (even if only one spouse had income)

3 ☐ Married filing separate return. Enter spouse's social security number above and full name here

4 ☒ Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter child's name here.

5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died 19_____.

FEB 9 2006

Step 3 Exemptions

Do not enter dollar amounts in the boxes.

Attach check or money order here.

6 If your parent(s), or someone else, can claim you (or your spouse, if married) as a dependent on their tax return, check the box here ● 6 ☐

7 Personal: If you checked box 1, 3 or 4 above, enter 1. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. 7 1

8 Blind: If you (or if married, your spouse) are visually impaired, enter 1. If both are visually impaired, enter 2. ● 8

9 Senior: If you (or if married, your spouse) are 65 or older, enter 1. If both are 65 or older, enter 2 ● 9

10 Dependents: Enter name and relationship. Do not include yourself, your spouse or the person listed on line 4.
BRIANA - DAUGHTER
LEANDRA - DAUGHTER
Enter the total number of dependents 10 2

11 Total number of exemptions. Add line 7 through line 10. 11 3

Step 4 Taxable Income

Attach copy of your Form(s) W-2, W-2G and 1099-R here.

12 State wages from your Form(s) W-2, box 17 ● 12 43652

13 Federal adjusted gross income from Form 1040, line 31, Form 1040A, line 16, Form 1040EZ, line 4 or TeleFile Tax Record, line H 13 43929

14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 31, column B ● 14
Caution: If the amount on Schedule CA (540), line 31, column B is a negative number, see instructions

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions. 15

16 California adjustments – additions. Enter the amount from Schedule CA (540), line 31, column C ● 16
Caution: If the amount on Schedule CA (540), line 31, column C is a negative number, see instructions.

17 California adjusted gross income. Combine line 15 and line 16 ● 17

18 Enter the **larger** of:
Your California **itemized deductions** from Schedule CA (540), line 38; **OR**
Your California **standard deduction** shown below for your filing status:
- Married filing joint, Head of household, or Qualifying widow(er) . $5,054
- Single or Married filing separate $2,527

(Dependent of someone else and checked box on line 6. See instructions) ● 18 12375

19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- 19 31554

Step 5 Tax

20 Tax. Check if from ☒ Tax Table ☐ Tax Rate Schedule ☐ FTB 3800 or ☐ FTB 3803 ● 20 733
Caution: If under age 14 and you have more than $1,300 of investment income, read the line 20 instructions to see if you must attach form FTB 3800.

21 Exemption credits.
Caution: See the line 21 instructions before making an entry on this line.
Check if from ☒ Flowchart ☐ Federal AGI limit or ☐ California TMT limit ◉ 21 471

22 Subtract line 21 from line 20. If less than zero, enter -0- 22 262

23 Tax. Check if from ☐ Schedule G-1, Tax on Lump-Sum Distributions; and ☐ form FTB 5870A, Tax on Accumulation Distribution of Trusts ● 23 0

24 Add line 22 and line 23. Continue to Side 2 24 262

For Privacy Act Notice, see instructions.

CHARLES E. GRAYS [redacted]

Step 6 Credits

25 Amount from Side 1, line 24 . . . . . 25 262

28 Enter credit name_____ code no._____ and amount . . . ▶ 28 _____

29 Enter credit name_____ code no._____ and amount . . . ▶ 29 _____

30 Enter credit name_____ code no._____ and amount . . . ▶ 30 _____

31 To claim more than three credits, see instructions . . . . . ● 31 _____

33 Add line 28 through line 31. These are your total credits . . . . . 33 _____

34 Subtract line 33 from line 25. If less than zero, enter -0- 34 262

Step 7 Other Taxes

35 Alternative minimum tax. Attach Schedule P (540) . . . . . ● 35 _____

36 Other taxes and credit recapture from forms FTB 3501, FTB 3535, FTB 3805P, FTB 3805Z or FTB 3806. See instructions . . . . . ● 36 _____

37 Add line 34 through line 36. This is your total tax . . . . . ● 37 262

Step 8 Payments

38 California income tax withheld. Enter total from your 1996 Form(s) W-2, W-2G, 1099-MISC and 1099-R. Also attach the Form(s) to Side 1 . . . . . ■ 38 748

39 1996 California estimated tax and amount applied from your 1995 return. Include the amount from form FTB 3519 or Schedule K-1 (541) . . . . . ■ 39 1557 FROM P/R GARNISHMENT

41 Did either you or your spouse receive more than $31,767 in wages in 1996? Yes. See instructions. No. Go to line 42 . . . . . ■ 41 _____

42 Add line 38 through line 41. These are your total payments 42 2305

Step 9 Overpaid Tax or Tax Due

43 If line 42 is more than line 37, subtract line 37 from line 42. This is your overpaid tax 43 2043

44 Amount of line 43 you want applied to your 1997 estimated tax . . . . . ■ 44 0

45 Subtract line 44 from line 43. This is the amount of overpaid tax available this year . . . . . ■ 45 2043

46 If line 42 is less than line 37, subtract line 42 from line 37. This is the tax due . . . . . 46 _____

Step 10 Contributions

47 Contribution to California Seniors Special Fund. See instructions . . . . . ● 47 _____

You may make a contribution of $1 or more to:

48 Alzheimer's Disease/Related Disorders Fund . . . . . ● 48 _____ 00

49 California Fund for Senior Citizens . . . . . ● 49 _____ 00

50 Rare and Endangered Species Preservation Program . . . . . ● 50 _____ 00

51 State Children's Trust Fund for the Prevention of Child Abuse . . . . . ● 51 _____ 00

52 California Breast Cancer Research Fund . . . . . ● 52 _____ 00

53 Veterans Memorial Account . . . . . ● 53 _____ 00

54 California Firefighters' Memorial Fund . . . . . ● 54 _____ 00

55 California Public School Library Protection Fund . . . . . ● 55 _____ 00

56 D.A.R.E. California (Drug Abuse Resistance Education) Fund . . . . . ● 56 _____ 00

California Election Campaign Fund } 57 Your political party _____ amount ($25 max) ▶ 57 _____ 00

58 Spouse's political party _____ amount ($25 max) ▶ 58 _____ 00

59 Add line 47 through line 58. These are your total contributions . . . . . ● 59 _____

Step 11 Refund or Amount You Owe

60 Subtract line 59 from line 45. You have a **REFUND OR NO AMOUNT DUE.** Mail your return to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0000.** . . . . . ■ 60 2043

61 Add line 46 and line 59. This is the **AMOUNT YOU OWE.** Make a check or money order payable to "Franchise Tax Board" for the full amount you owe. Write your social security number and "1996 Form 540" on it. Attach it to the front of your Form 540 and mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001.** . . . . . ■ 61 _____

Step 12 Interest and Penalties

62 Interest, late return penalties and late payment penalties. . . . . 62 _____

63 Underpayment of estimated tax. If form FTB 5805 or 5805F is attached, check here . . . . . ☐ ■ 63 _____

64 If you do **not** need California income tax forms mailed to you next year, check here . . . . . ● 64 ☐

Sign Here

It is unlawful to forge a spouse's signature.

IMPORTANT: See "Sign Your Return" in the Form 540 instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. 9

Your signature X [signature] Spouse's signature (if filing joint, both must sign) X Date 02/08/2006

Daytime phone number [redacted]

Signature of paid preparer (declaration of preparer is based on all information of which preparer has any knowledge) [signature] [redacted]

Firm's name (or yours if self-employed) BIRKENSTEIN FINANCIAL SERVICES Firm's address [redacted]

9377 SISBIN AV
FOUNTAIN VALLEY, CA 92708

FORM **540**

California Long Tax Form

TAX YEAR **1987**

Step 1 Name and Address

Use the California mailing label. Otherwise, please print or type. Fiscal year beginning _____ 1987, ending _____ 1988.

Your first name and initial (if joint return, also give spouse's name and initial) Last name: CHARLES E. + MARY H. GRAYS

Your social security number: [redacted]

Ho[redacted]

Cit[redacted]

Do Not Write In These Spaces: P M A R E

Step 2 Filing Status

Check only one

1 ☐ Single
2 ☒ Married filing joint return (even if only one had income)
3 ☐ Married filing separate return. Enter spouse's social security number above and name here _____
4 ☐ Head of household. Enter name and relationship of qualifying person. Do not claim this person as a dependent. _____
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died 198 ____

Step 3 Exemptions

6 Personal: If you claim filing status 1 or 3, enter $51. If you claim filing status 2, 4 or 5, enter $102 ..... 6 102

7 Blind: If you or your spouse is visually impaired, enter $51. If both are visually impaired, enter $102 ..... 7 _____

8 Elderly: If you or your spouse is 65 or older, enter $51. If both are 65 or older, enter $102 ..... • 8 _____

9 Dependents: Enter name and relationship. Do not include yourself, spouse or person listed in Step 2 above.
CRIERA, BRIANA, LEANDRA

Number of Dependents 3 X $51 ..... 9 153

10 Total exemption credits. Add lines 6 through 9. Enter here and on line 19 ..... 10 255

Step 4 Taxable Income

Attach copy of your Form(s) W-2 here

11 Federal adjusted gross income from line 30 of your Form 1040, line 12 of your Form 1040A, or line 3 of your Form 1040EZ 11 45062

12 California income adjustments. Enter amount from Schedule CA, line 18 ..... • 12 0

13 California income adjustments. Enter amount from Schedule CA, line 19 ..... • 13 0

14 California adjusted gross income.
If you entered an amount on line 12, subtract line 12 from line 11.
If you entered an amount on line 13, add line 13 and line 11 ..... • 14 45062

15 If you itemize deductions, enter amount from Schedule CA, line 24 ..... • 15 16042

16 If you do not itemize, enter your standard deduction:
If you claim filing status 1 or 3, enter $1,880
If you claim filing status 2, 4 or 5, enter $3,760. ..... 16 _____

17 Taxable income. Subtract line 15 or line 16, whichever applies, from line 14 ..... 17 29020

Step 5 Figure Your Tax

Attach check or money order here

18 Enter tax. Check if from ☒ Tax Table, ☐ Schedule G-1, or ☐ FTB 3800 ..... • 18 775
Caution: If children under age 14 have more than $1,000 of investment income, read line 18 instructions to see if form FTB 3800 must be attached.

19 Exemption credits. Enter amount from line 10 above 19 255

20 Credit for child and dependent care expenses. See instructions ..... • 20 288

21 Credit for taxpayers with military income. See instructions ..... • 21 _____

22 Total credits before net tax. Add lines 19 through 21 ..... 22 543

23 Net tax. Subtract line 22 from line 18. If less than zero, enter zero. Continue on side 2 ..... 23 232

CLIENT'S COPY

For Privacy Act Notice, see instructions.

Step 6
Special Credits

24 Amount from line 23 on front side 24 232
25 Enter credit name _____ Code no. _____ and amount ... ◆ 25 _____
26 Enter credit name _____ Code no. _____ and amount ... ◆ 26 _____
27 To claim more than two credits, enter the amount from Schedule SC, line 41 ... ● 27 _____
28 Credit for taxpayers with limited income. See instructions ..... ● 28 _____
29 Total credits. Add lines 25 through 28 ..... 29 0
30 Balance. Subtract line 29 from line 24. If less than zero, enter zero 30 232

Step 7
Other Taxes

31 Alternative minimum tax. Attach Schedule P ..... ● 31 _____
32 Tax on early use of IRA, Keogh or annuity contract. Attach FTB 3805P ..... ● 32 _____
33 Total tax liability. Add lines 30, 31 and 32 ..... ● 33 232

Step 8
Payments

34 California income tax withheld. Enter total from your 1987 W-2 forms ..... ■ 34 1190
35 1987 California estimated tax and filing extension payments. Include 1986 overpayment applied to 1987 estimated tax ..... ■ 35 _____
36 Renter's credit. Enter amount from Schedule H, line 9 ..... ■ 36 _____
37 Excess California SDI withheld. See instructions ..... ■ 37 _____
38 Total payments. Add lines 34 through 37 ..... 38 1190

Step 9
Overpayment or Tax Due

39 If line 38 is larger than line 33, subtract line 33 from line 38. This is the amount **OVERPAID** ..... ■ 39 958
40 Amount of line 39 to be applied to your 1988 estimated tax ..... ■ 40 0
41 Amount of overpayment available this year. Subtract line 40 from line 39 ..... ■ 41 958
42 If line 33 is more than line 38, subtract line 38 from line 33. This is the amount of **TAX DUE** ..... ■ 42 _____

Step 10
Voluntary Contributions

You may make a contribution of $1 or more to the following funds:

43 Alzheimer's Disease/Related Disorders Fund ..... ● 43 _____ 00
44 California Fund for Senior Citizens ..... ● 44 _____ 00
45 Rare and Endangered Species Preservation Program ..... ● 45 _____ 00
46 State Children's Trust Fund for the Prevention of Child Abuse ..... ● 46 _____ 00
47 United States Olympic Committee Fund ..... ● 47 _____ 00
48 Vietnam Veterans Memorial Fund ..... ● 48 _____ 00
49 California Election Campaign Fund 49 Your Political Party _____ Amount ($25 max) ▶ 49 _____ 00
50 Spouse's Political Party _____ Amount ($25 max) ▶ 50 _____ 00
51 Total Contributions. Add lines 43 through 50 ..... ● 51 _____ 00

Step 11
Refund or Remittance

52 **REFUND.** See line 52 instructions. Mail your return to: 52 958

Franchise Tax Board
P.O. Box 942840, Sacramento, CA 94240-0000

53 **AMOUNT DUE.** See line 53 instructions. Attach check or money order payable to "Franchise Tax Board" and write your social security number on your payment. Mail your return to: ..... 53 _____

Franchise Tax Board
P.O. Box 942867, Sacramento, CA 94267-0001

Step 12
Penalties and Interest

54 Late return and late payment penalties and interest ..... 54 _____
55 Underpayment of estimated tax. If Form 5805 or 5805F is attached check box at right. ..... ☐ 55 _____
56 To reduce State printing costs, if you and your tax preparer do **not** need California income tax forms and instructions mailed to you next year, check box at right ..... ☐ 56

2

Step 13
Sign Your Return

Attach copy of federal return to this return

IMPORTANT: You must attach a copy of your federal income tax return and federal schedules.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Your signature: X
Spouse's Signature (if filing jointly, both must sign): X
Date

Signature of Paid Preparer *(declaration of preparer is based on all information of which preparer has any knowledge.)*: Robert Burkenstein 8/20/93
Preparer's SSN/FEIN

Firm's Name (Yours if self-employed): BURKENSTEIN ACCOUNTING SERVICES
Firm's Address: 9377 SISKIN AV., F.V., CA 92708
321-34-8708

FORM **540**

California Long Tax Form

TAX YEAR **1988**

Use the CA mailing label. Otherwise, please print or type. Fiscal year beginning , 1988, ending , 19 .

Don't Use These Spaces: P M A R E

Step 1 HS
Name and Address

Your first name & initial (if joint, also give spouse's name & initial) Last name: CHARLES E. & MARY H. GRAYS

Your social security number: [redacted]

[redacted]

Step 2
Filing Status
Check only one

1 [ ] Single
2 [X] Married filing joint return (even if only one had income)
3 [ ] Married filing separate return. Enter spouse's social security no. above & name here.
4 [ ] Head of household. Enter name/relationship of qualifying person. Do not claim this person as a dep.
5 [ ] Qualifying widow(er) with dependent child. Enter yr. spouse died 19 .

Step 3
Exemptions

6 If someone (such as your parent) can claim you as a dependent, check here, skip lines 7 through 10 and enter -0- on line 11 ..... • 6 [ ]

7 Personal: If you checked box 1 or 3 above, enter $52. If you checked box 2, 4 or 5, enter $104 .... 7 104.

8 Blind: If you or your spouse is visually impaired, enter $52. If both are visually impaired, enter $104 8

9 Elderly: If you or your spouse is 65 or older, enter $52. If both are 65 or older, enter $104 ..... • 9

10 Dependents: Enter name & relationship. Do not incl. yourself, spouse or person listed in Step 2 above.
CKIERA GRAYS, DAUGHTER BRIANA GRAYS, DAUGHTER
LEANDRA GRAYS, DAUGHTER
No. of dependents 3 x $52 ..... 10 156.

11 Total exemption credits. Add lines 7 through 10. Enter here and on line 20 below ..... 11 260.

Step 4
Taxable Income
Attach copy of your Form(s) W-2 here

12a Wages (included in your federal adjusted gross inc.) from line 7 of your Form 1040, line 7 of your Form 1040A, or line 1 of your Form 1040EZ. • 12a 51,439.

12b Federal adjusted gross income from line 31 of your Form 1040, line 13 of your Form 1040A, or line 3 of your Form 1040EZ ..... 12b 50,533.

13 California adjustments -- subtractions. Enter amount from Schedule CA, line 14 ..... • 13

14 Subtract line 13 from line 12b. If less than zero, enter the result in brackets. See instructions ..... 14 50,533.

15 California adjustments -- additions. Enter amount from Schedule CA, line 21 ..... • 15

16 California adjusted gross income. Combine line 14 and line 15. If $19,850 or less, see instructions • 16 50,533.

17 Enter the larger of: { • Your standard deduction (see instructions), OR • Your itemized deductions (from Schedule CA, line 26). } ..... • 17 5,638.

18 Taxable income. Subtract line 17 from line 16. If less than zero, enter zero ..... 18 44,895.

Step 5
Figure Your Tax and Credits
Attach check or money order here

19 Enter tax. Check if from [X] Tax Table, [ ] Schedule G-1 or [ ] FTB 3800 ..... • 19 1,790.

Caution: If under age 14 and you have more than $1,000 of investment income, read line 19 instructions to see if form FTB 3800 must be attached.

20 Exemption credits. Enter amount from line 11 above ..... 20 260.

21 Credit for child and dependent care expenses. See instructions ..... • 21 288.

22 Credit for taxpayers with military income. See instructions ..... • 22

23 Total credits. Add lines 20 through 22 ..... 23 548.

24a Subtract line 23 from line 19. If less than zero, enter zero. Continue on side 2 ..... 24a 1,242.

For Privacy Act Notice, see Instructions.

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Step 6 Special Credits

24b	Amount from line 24a on front side	24b	1,242.
25	Enter credit name _____ Code no. ____ and amount	◇25	
26	Enter credit name _____ Code no. ____ and amount	◇26	
27	To claim more than two credits, enter the amount from Sch. SC, line 30	●27	
28	Credit for taxpayers with limited income. See instructions	●28	
29	Total credits. Add lines 25 through 28	29	
30	Subtract line 29 from line 24b. If less than zero, enter zero	30	1,242.

Step 7 Other Taxes

31	Alternative minimum tax. Attach Schedule P (540)	●31	
32	Tax on an IRA or a qualified retirement plan. Attach form FTB 3805P	●32	
33	Total tax. Add lines 30 through 32	●33	1,242.

Step 8 Payments

34	California income tax withheld. Enter total from your 1988 W-2 forms	■34 935.	
35	1988 California estimated tax & amount applied from 1987 return. Include amount paid with any extension request (form FTB 3502)	■35	
36	Renter's credit. Enter amount from Schedule H (540), line 9	■36	
37	Excess California SDI withheld. See instructions	■37	
38	Total payments. Add lines 34 through 37	38	935.

Step 9 Overpaid Tax or Tax Due

39	Overpaid tax. If line 38 is larger than line 33, subtract line 33 from line 38	39	
40	Amount of line 39 to be applied to your 1989 estimated tax	■40	
41	Amount of overpaid tax available this year. Subtract line 40 from line 39	■41	
42	Tax due. If line 33 is larger than line 38, subtract line 38 from line 33	42	307.

Step 10 Voluntary Contributions

You may make a contribution of $1 or more to the following funds :

43	Alzheimer's Disease/Related Disorders Fund	●43	
44	California Fund for Senior Citizens	●44	
45	Rare and Endangered Species Preservation Program	●45	
46	State Children's Trust Fund for the Prevention of Child Abuse	●46	
47	United States Olympic Committee Fund	●47	
48	Vietnam Veterans Memorial Fund	●48	
49	California Election Campaign Fund: 49 Your Political Party _____ Amt. ($25 max)	▶49	
	50 Spouse's Pol. Party _____ Amt. ($25 max)	▶50	
51	Total Contributions. Add lines 43 through 50	●51	0

Step 11 Refund or Amount You Owe

52	**REFUND OR NO AMOUNT DUE.** Subtract line 51 from line 41. Mail your return to: **Franchise Tax Board, P.O. Box 942840, Sacramento, CA 94240-0000**	■52	
53	**AMOUNT YOU OWE.** Add line 42 & line 51. Attach check or money order for full amount payable to "Franchise Tax Board." Write your social security number and "1988 Form 540" on it. Mail it with your return to: **Franchise Tax Board, P.O. Box 942867, Sacramento, CA 94267-0001**	■53	307.

Step 12 Penalties and Interest

54	Late return and late payment penalties and interest	54	
55	Underpayment of estimated tax. If form FTB 5805 or 5805F is attached, check box at right ☒	●55	
56	To reduce State printing costs, if you and your tax preparer do **not** need California income tax forms and instructions mailed to you next year, check box at right	●56	☐

Step 13 Sign Your Return

IMPORTANT: You must attach a copy of your federal income tax return and federal schedules.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Attach copy of federal return to this return

Your signature: X [signature] Spouse's signature (if filing jointly, both must sign): X [signature] Date

Signature of paid preparer (declaration of preparer is based on all information of which preparer has any knowledge.) [signature] 8/20/93 Preparer's SSN/FEIN [redacted]

Firm's name (or yours if self-employed): BIRKENSTEIN FINANCIAL SVC

Firm's address: 9377 SISKIN AVE. FOUNTAIN VALLEY, CA. 92708

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SourceOne®
Mortgage Services Corporation

27555 Farmington Road
Farmington Hills, MI 48334-3357

JANUARY 19, 1993

GRAYS, CHARLES ERVONT & MARY HELEN
[redacted]

PROPERTY ADDRESS..
RE:SOURCE ONE#00843677-7 [redacted]

DEAR CHARLES ERVONT GRAYS, CHARLES E GRAYS II, MARY H GRAYS and MARY HELEN GRAYS :

Your mortgage is in default, and you are facing the potential loss of your home. We have sent you several letters and have attempted to discuss this situation with you by other means. As of this date, we still have not received your remittance. The amount now due, including late charges, is $2,564.64 . As of the first of next month, another payment will be due.

While we may be able to offer some assistance if you are experiencing temporary financial problems, the time for requesting assistance is rapidly fading. You may qualify for a repayment plan or other forms of forbearance; however, we will not know unless you act now.

We expect to receive either the full amount due as stated above or the enclosed Income and Expense form filled out by January 29, 1993. Please be advised that no partial payment will be accepted without our prior approval.

Sincerely,

Source One Mortgage Services Corporation
1-800-366-3003 (TOLL FREE)
1-800-578-9750 (HEARING IMPAIRED)

WE ARE UNABLE TO DETERMINE IF THE DEFAULT WAS CAUSED BY CIRCUMSTANCES BEYOND YOUR CONTROL AS YOU HAVE NOT CONTACTED SOURCE ONE AND THIS OFFICE HAS NOT BEEN ABLE TO REACH YOU.

YOU HAVE A RIGHT TO QUESTION OUR DECISION. You can go to HUD yourself and ask that they look at your case. If you appeal to HUD, we will not foreclose until HUD has time to review your case. If you do not appeal, we will start foreclosure.

If you want to ask HUD to accept an assignment of your mortgage, you should IMMEDIATELY call them at 213-251-7122, or write to them at:

DEPARTMENT OF HUD
1615 W. OLYMPIC BLVD.

LOS ANGELES, CA 90015-3801

YOU MUST CONTACT HUD within 15 days which is: 03/08/93 .
If you do not contact HUD by this date, you will relinquish your right for any furthur assignment consideration.

If you need help in making your appeal to HUD, you may wish to call one of the HUD-approved housing counseling agencies shown on the enclosed list. They can answer any questions about the assignment program and their help is usually free, or if you prefer, you may contact an attorney. If you meet certain income or eligibility requirements you may be able to obtain legal assistance at a minimum or no cost from the Legal Services Agency in your community.

Sincerely,

SOURCE ONE MORTGAGE SERVICES CORPORATION
Foreclosure Review Coordinator
1-800-366-3003 (Toll Free)
(313) 488-5400 (Local)
1-800-578-9750 (Hearing Impaired)

Enclosure

Housing Counseling List

INTERNAL REVENUE SERVICE
Fresno Service Center

Department of the Treasury
5045 E. Butler Ave.
Fresno, CA 93888

Refer Reply To: 59005843:HN*9
Date: November 1, 1993 167C

Charles E & Mary H Grays
[redacted]

Taxpayer Identification Number: [redacted]
Tax Period(s) Ended: December 31, 1988
Form(s): 1040

Dear Taxpayers:

Thank you for the inquiry of September 25, 1993.

We have received your 1988 tax return that was filed September 25, 1993. We are currently processing your return. Your tax return indicates an amount of $4,754.00 in estimated tax payments. We have no records of these payments.

You will receive a notice reflecting the current status of your account.

If you have any questions about this letter, please write us at the address shown on this letter. You may call Patrick Kelley between the hours of 5:00 p.m. and 10:00 p.m. at (209) 456-5074 for assistance. If the number is outside your local calling area, there will be a long distance charge to you. If you prefer, you may call the IRS telephone number listed in your local directory. An employee there may be able to help you, but the office at the address shown on this letter is most familiar with your case.

When you write, please include your telephone number, the hours you can be reached, and a copy of this letter. You may also want to keep a copy of this letter for your records.

Telephone Number ( )_____ Hours_____

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Sincerely yours,

Derome O. Bratvold
Chief, Adjustments/Correspondence Branch

Enclosure(s):
Copy of this letter

☐ CORRECTED (if checked)

LENDER'S name, street address, city, state, and ZIP code		OMB No. 1545-0877 1996 Form 1099-A	**Acquisition or Abandonment of Secured Property**
[redacted]	1 Date of lender's acquisition or knowledge of abandonment 11/14/96	2 Balance of principal outstanding $ 88,522.14	**Copy B For Borrower** This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.
BORROWER'S name, street address (including apt. no.), city, state, and ZIP code GRAYS, CHARLES LAVONT & MARY H [redacted]	3	4 Fair market value of property $ 123,342.19	
	5 Was borrower personally liable for repayment of the debt? ☐ Yes ☒ No		
Account number (optional) [redacted]	6 Description of property [redacted]		

Form **1099-A** (keep for your records) Department of the Treasury - Internal Revenue Service

a Control number			912 401
b Employer's identification number [redacted]	1 Wages, tips, other compensation 38,000.74	2 Federal income tax withheld 3,007.62	
c Employer's name, address, and ZIP code STATE OF CALIFORNIA GRAY DAVIS, STATE CONTROLLER P.O. BOX 942850 SACRAMENTO, CA 94250-5878	3 Social security wages 38,000.74	4 Social security tax withheld 2,356.05	
	5 Medicare wages and tips 38,000.74	6 Medicare tax withheld 551.00	
	7 Social security tips	8 Allocated tips	
d Employee's social security number [redacted]	9 Advance EIC payments	10 Dependent care benefits	
e Employee's name (first, last) C E GRAYS II	11 Nonqualified plans	12 Benefits included in box 1	
[redacted] 01	13	14 Other	
f Employee's address and ZIP code	15 Statutory employee ☐ Deceased ☐ Pension plan ☒ Legal rep. ☐ 942 emp. ☐ Deferred compensation ☐		

16 State	Employer's state I.D. No.	17 State wages, tips, etc.	18 State income tax	19 Locality name	20 Local wages, tips, etc.	21 Local income tax
CA	[redacted]	38,000.74	499.96			

Dept. of the Treasury - Internal Revenue Service

Form W-2 Wage and Tax Statement 1993

Copy C for employee's records (see notice on back)

OMB No. 1545-0008

United States Treasury 15-51/000 S 460,164,023

Check No.

07 15 94 16 SAN FRANCISCO, CA - 3147 35990658

[redacted] I30 012908995GRAY FRESNO TAX REFUND

Pay to the order of

CHARLES E & MARY H GRAYS 12/90 58

[redacted]

$****871*37

VOID AFTER ONE YEAR

333 Payable Disbursing Officer

62.37 INTEREST

⑈31471⑈ ⑆000000518⑆ 359906580⑈ 040794

United States Treasury 15-51/000 S 460,164,021

Check No.

07 15 94 37 SAN FRANCISCO, CA 3147 35990656

[redacted] I30 012888995GRAY FRESNO TAX REFUND

Pay to the order of

CHARLES E & MARY H GRAYS 12/88 56

[redacted]

$***1959*50

VOID AFTER ONE YEAR

333 Payable Disbursing Officer

88.39 INTEREST

⑈31471⑈ ⑆000000518⑆ 359906569⑈ 040794

United States Treasury 15-51/000 S 460,164,022

Check No.

07 15 94 25 SAN FRANCISCO, CA - 3147 35990657

[redacted] I30 012898995GRAY FRESNO TAX REFUND

Pay to the order of

CHARLES E & MARY H GRAYS 12/89 57

[redacted]

$***4678*90

VOID AFTER ONE YEAR

333 Payable Disbursing Officer

334.90 INTEREST

⑈31471⑈ ⑆000000518⑆ 359906579⑈ 040794

United States Treasury 15-51/000 S 460,164,024

Check No.

07 15 94 06 SAN FRANCISCO, CA 3147 35990659

[redacted] 30 012918995GRAY FRESNO TAX REFUND

Pay to the order of

CHARLES E & MARY H GRAYS 12/91 59

[redacted]

$***3367*93

VOID AFTER ONE YEAR

333 Payable Disbursing Officer

151.93 INTEREST

⑈31471⑈ ⑆000000518⑆ 359906591⑈ 040794

H774

California Resident Income Tax Return 1991

FORM **540**

Step 1 Name and Address

Use the California mailing label. Otherwise, please print or type. Fiscal year beginning , 1991, ending , 19

Your first name & initial (if joint return, also give spouse's name & initial) Last name: CHARLES E AND MARY H GRAYS

Your social security number: [redacted]

Present home address – number & street including apartment no., P.O. Box or rural route: [redacted]

Don't Use These Spaces: P M A R E

Step 2 Filing Status

Check only one.

1 [ ] Single
2 [X] Married filing joint return (even if only one had income)
3 [ ] Married filing separate return. Enter spouse's social security number above and name here.
4 [ ] Head of household (with qualifying person). If qual. person is your child but not your dependent, enter name here.
5 [ ] Qualifying widow(er) with dependent child. Enter year spouse died 19 ____.

Step 3 Exemptions

Do not enter dollar amounts here.

6 If someone (such as your parent) can claim you as a dependent on his or her tax return, check here, skip lines 7 through 10 and enter -0- on line 11 ● 6 [ ]
7 Personal: If you checked box 1, 3 or 4 above, enter 1. If you checked box 2 or 5, enter 2 7 2
8 Blind: If you or your spouse is visually impaired, enter 1. If both are visually impaired, enter 2 8
9 Senior: If you or your spouse is 65 or older, enter 1. If both are 65 or older, enter 2 ● 9
10 Dependents: Enter name and relationship. Do not include yourself or your spouse.
CKIERA -DAUGHTER BRIANA -DAUGHTER LEANDRA -DAUGHTER
Enter the total number of dependents 10 3
11 Total number of exemptions. Add lines 7 through 10 11 5

Step 4 Taxable Income

Attach copy of your Form(s) W-2, W-2G & 1099-R here.

12 State wages from your Form W-2, box 25 ● 12 73,627
13 Federal adjusted gross income from line 31 of your Form 1040, line 16 of your Form 1040A, or line 3 of your Form 1040EZ 13 67,938
14 California adjustments - subtractions. Enter amount from Schedule CA, line 15 ● 14
15 Subtract line 14 from line 13. If less than zero, enter the result in brackets. See instructions 15 67,938
16 California adjustments - additions. Enter amount from Schedule CA, line 23 ● 16
17 California adjusted gross income. Combine line 15 and line 16 ● 17 67,938
18 Enter the larger of: ● Your **standard deduction** (see instructions), OR ● Your **itemized deductions** (from Schedule CA, line 29). ● 18 30,289
19 Taxable income. Subtract line 18 from line 17. If less than zero, enter -0- 19 37,649

Step 5 Tax

Attach check or money order here.

20 Enter tax. Check if from [X] Tax Table or Tax Rate Schedule or [ ] FTB 3800 ● 20 1,094
Caution: If under age 14 and you have more than $1,100 of investment income, read line 20 instructions to see if you must attach form FTB 3800.
21 Exemption credits. **Caution:** See the instructions for line 21 and the worksheet and instructions in Step 6 before entering an amount on line 21.
Check if from [X] line 21 instructions [ ] line 21 worksheet or [ ] Schedule P (540) ● 21 300
22 Subtract line 21 from line 20. If less than zero, enter -0- 22 794
23 Tax from [ ] Schedule G-1, line 21 and from [ ] form FTB 5870A ● 23
24 Add line 22 and line 23. Continue to Side 2 24 794

CLIENT'S COPY

For Privacy Act Notice, see Instructions.

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TACS

1040 Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return 1984

For the year January 1–December 31, 1984 or other tax year beginning 1984, ending 19 | OMB No. 1545-0074

CHARLES E AND MARY H GRAYS [redacted]

[redacted]

Your occupation: LAND AGENT

Spouse's occupation: INTERMED. TYP1

Presidential Election Campaign ▶ Do you want $1 to go to this fund? Yes [ ] No [ ] Note: Checking "Yes" will not change your tax or reduce your refund.
If joint return, does your spouse want $1 to go to this fund? Yes [ ] No

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Filing Status

Check only one box.

1 [ ] Single
2 [X] Married filing joint return (even if only one had income)
3 [ ] Married filing separate return. Enter spouse's name ▶
4 [ ] Head of household (with qualifying person). If the qualifying person is your unmarried child but not your dependent, write child's name here.
5 [ ] Qualifying widow(er) with dependent child (Year spouse died ▶ 19).

Exemptions

Always check the box labeled Yourself. Check other boxes if they apply.

6a [X] Yourself [ ] 65 or over [ ] Blind
b [X] Spouse [ ] 65 or over [ ] Blind
Enter number of boxes checked on 6a and b ▶ 2

c First names of your dependent children who lived with you BRIANA, CKIERA, CKLYA
Enter number of children listed on 6c ▶ 3

d Other dependents:

(1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of $1,000 or more?	(5) Did you provide more than one-half of dependent's support?

Enter number of other dependents ▶

e Total number of exemptions claimed (also complete line 36) . . . Add numbers entered in boxes above ▶ 5

Income

Please attach Copy B of your Forms W-2, W-2G, and W-2P here.

If you do not have a W-2, see page 5 of instructions.

Please attach check or money order here.

7	Wages, salaries, tips, etc	7	42,663
8	Interest income (also attach Schedule B if over $400)	8	70
9a	Dividends (also attach Schedule B if over $400) _____ , 9b Exclusion _____		
c	Subtract line 9b from line 9a and enter the result	9c	
10	Refunds of State and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss) (attach Schedule C)	12	
13	Capital gain or (loss) (attach Schedule D)	13	
14	40% of capital gain distributions not reported on line 13	14	
15	Supplemental gains or (losses) (attach Form 4797)	15	
16	Fully taxable pensions, IRA distributions, and annuities	16	
17a	Other pensions and annuities, including rollovers. Total received 17a		
b	Taxable amount, if any, from the worksheet	17b	
18	Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E)	18	-19,785
19	Farm income or (loss) (attach Schedule F)	19	
20a	Unemployment compensation (insurance.) Total received 20a		
b	Taxable amount, if any, from the worksheet	20b	
21a	Social security benefits 21a		
b	Taxable amount, if any, from the worksheet	21b	
22	Other ▶	22	
23	Add lines 7 through 22. This is your **total income** ▶	23	22,948

Adjustments to Income

24	Moving expense (attach Form 3903 or 3903F)	24	
25	Employee business expenses	25	
26a	IRA deduction from the worksheet	26a 50	
b	Enter here IRA payments you made in 1985 that are included in line 26a above ▶ 50		
27	Payments to a Keogh (H.R.10) retirement plan	27	
28	Penalty on early withdrawal of savings	28	
29	Alimony paid	29	
30	Deduction for a married couple when both work	30 1,581	
31	Add lines 24 through 30. These are your **total adjustments** ▶	31	1,631

Adjusted Gross Income

32	Subtract line 31 from line 23. This is your **adjusted gross income** ▶	32	21,317

B

DEPARTMENT OF THE TREASURY
WESTERN REGION

INTERNAL REVENUE SERVICE
PROPOSED INDIVIDUAL INCOME TAX ASSESSMENT

MARY H ULIBARRI
[redacted]

COLLECTION : NON-FILER
Date of Report: 07-04-95
Soc Sec Number: [redacted]
Form 1040 : TAX YEAR 1993
Filing Status : MARRIED SEPARATE
Reply to : 8985500083

TAX CALCULATION SUMMARY

TOTAL INCOME REPORTED BY PAYERS (see Income Sources):		(+)31,424.00
Wages, interest, dividends, pensions, misc.	31,424.00	
ADJUSTMENT TO INCOME:		(-)0.00
ALLOWABLE DEDUCTIONS/EXEMPTIONS:		(-)5,450.00
Personal exemption allowance (1 exemption)	2,350.00	
Standard Deduction	3,100.00	
TAX COMPUTATIONS:		
Taxable Income (total income minus deductions)		25,974.00
Income tax calculated using (1) exemption	4,875.00	
TOTAL TAX BEFORE CREDITS:		(+)4,875.00
TOTAL PRE-PAID CREDITS (Withholding, ES tax payments, etc.):		(-)2,782.00
NET TAX (TOTAL TAX minus PRE-PAID CREDITS):		2,093.00
TOTAL INTEREST (calculated through 08-03-95, see page 2):		(+)316.28
TOTAL PENALTIES (see page 2):		(+)523.25
Delinquency Penalty	523.25	

****
TOTAL AMOUNT DUE through 08-03-95 (PAY THIS AMOUNT) ---------- 2,932.53
****

LETTER 2566SC/CG (REV. 6/91)

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 1996

(99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 1996, or other tax year beginning , 1996, ending , 19 | OMB No. 1545-0074

Label

(See page 11.)

Use the IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name	[redacted]
CHARLES E	GRAYS	
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
		: :
[redacted]	Apt. no.	**For help finding line instructions, see pages 2 and 3 in the booklet.**
[redacted]	11.	

Presidential Election Campaign (See page 11.)

	Yes	No	
Do you want $3 to go to this fund?			**Note:** *Checking "Yes" will not change your tax or reduce your refund.*
If a joint return, does your spouse want $3 to go to this fund?			

Filing Status

Check only one box.

1 [ ] Single
2 [ ] Married filing joint return (even if only one had income)
3 [ ] Married filing separate return. Enter spouse's social security no. above and full name here. ▶
4 [X] Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 [ ] Qualifying widow(er) with dependent child (year spouse died ▶ 19). (See instructions.)

Exemptions

6a [X] **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, **do not** check box 6a

b [ ] **Spouse**

c **Dependents:**

If more than six dependents, see the instructions for line 6c.

(1) First name Last name	(2) Dependent's social security number. If born	(3) Dependent's relationship to you	(4) No. of months lived in your home in 1996
BRIANA GRAYS	[redacted]	DAUGHTER	12
LEANDRA GRAYS		DAUGHTER	12
	: :		
	: :		
	: :		
	: :		

No. of boxes checked on lines 6a and 6b: 1

No. of your children on line 6c who:
- lived with you: 2
- did not live with you due to divorce or separation (see instructions):

Dependents on 6c not entered above:

Add numbers entered on lines above ▶ 3

d Total number of exemptions claimed

Income

Attach Copy B of your Forms W-2, W-2G, and 1099-R here.

If you did not get a W-2, see the instructions for line 7.

Enclose, but do not attach, any payment. Also, please enclose **Form 1040-V** (see the instructions for line 62).

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	43652
8a	**Taxable** interest. Attach Schedule B if over $400		8a	277
b	**Tax-exempt** interest. DO NOT include on line 8a	8b		
9	Dividend income. Attach Schedule B if over $400		9	
10	Taxable refunds, credits, or offsets of state and local income taxes (see instructions)		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). If required, attach Schedule D		13	
14	Other gains or (losses). Attach Form 4797		14	
15a	Total IRA distributions	15a	b Taxable amount (see inst.)	15b
16a	Total pensions and annuities	16a	b Taxable amount (see inst.)	16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits	20a	b Taxable amount (see inst.)	20b
21	Other income. List type and amount—see instructions		21	
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	43929

Adjusted Gross Income

If line 31 is under $28,495 (under $9,500 if a child did not live with you), see the instructions for line 54.

23a	Your IRA deduction (see instructions)	23a		
b	Spouse's IRA deduction (see instructions)	23b		
24	Moving expenses. Attach Form 3903 or 3903-F	24		
25	One-half of self-employment tax. Attach Schedule SE	25		
26	Self-employed health insurance deduction (see inst.)	26		
27	Keogh & self-employed SEP plans. If SEP, check ▶ [ ]	27		
28	Penalty on early withdrawal of savings	28		
29	Alimony paid. Recipient's SSN ▶ : :	29		
30	Add lines 23a through 29		30	
31	Subtract line 30 from line 22. This is your **adjusted gross income** ▶		31	43929

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Tax Computation

32	Amount from line 31 (adjusted gross income)	32	45929
33a	Check if: ☐ **You** were 65 or older, ☐ Blind; ☐ **Spouse** was 65 or older, ☐ Blind. Add the number of boxes checked above and enter the total here ▶ 33a		
b	If you are married filing separately and your spouse itemizes deductions or you were a dual-status alien, see instructions and check here ▶ 33b ☐		
34	Enter the **larger** of your: **Itemized deductions** from Schedule A, line 28, **OR** **Standard deduction** shown below for your filing status. **But** see the instructions if you checked any box on line 33a or b **or** someone can claim you as a dependent. • Single—$4,000 • Married filing jointly or Qualifying widow(er)—$6,700 • Head of household—$5,900 • Married filing separately—$3,350	34	13125
35	Subtract line 34 from line 32	35	32804
36	If line 32 is $88,475 or less, multiply $2,550 by the total number of exemptions claimed on line 6d. If line 32 is over $88,475, see the worksheet in the inst. for the amount to enter	36	7650
37	**Taxable income.** Subtract line 36 from line 35. If line 36 is more than line 35, enter -0-	37	23154
38	**Tax.** See instructions. Check if total includes any tax from **a** ☐ Form(s) 8814 **b** ☐ Form 4972 ▶	38	3476

If you want the IRS to figure your tax, see the instructions for line 37.

Credits

39	Credit for child and dependent care expenses. Attach Form 2441	39		
40	Credit for the elderly or the disabled. Attach Schedule R	40		
41	Foreign tax credit. Attach Form 1116	41		
42	Other. Check if from **a** ☐ Form 3800 **b** ☐ Form 8396 **c** ☐ Form 8801 **d** ☐ Form (specify) _____	42		
43	Add lines 39 through 42	43		0
44	Subtract line 43 from line 38. If line 43 is more than line 38, enter -0- ▶	44		3476

Other Taxes

45	Self-employment tax. Attach Schedule SE	45	
46	Alternative minimum tax. Attach Form 6251	46	
47	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	47	
48	Tax on qualified retirement plans, including IRAs. If required, attach Form 5329	48	
49	Advance earned income credit payments from Form(s) W-2	49	
50	Household employment taxes. Attach Schedule H	50	
51	Add lines 44 through 50. This is your **total tax** ▶	51	3476

Payments

Attach Forms W-2, W-2G, and 1099-R on the front.

52	Federal income tax withheld from Forms W-2 and 1099	52	3967	
53	1996 estimated tax payments and amount applied from 1995 return	53		
54	**Earned income credit.** Attach Schedule EIC if you have a qualifying child. Nontaxable earned income: amount ▶ and type ▶	54		
55	Amount paid with Form 4868 (request for extension)	55		
56	Excess social security and RRTA tax withheld (see inst.)	56		
57	Other payments. Check if from **a** ☐ Form 2439 **b** ☐ Form 4136	57		
58	Add lines 52 through 57. These are your **total payments** ▶			3967

Refund

Have it sent directly to your bank account! See inst. and fill in 60b, c, and d.

59	If line 58 is more than line 51, subtract line 51 from line 58. This is the amount you **OVERPAID**	59	491
60a	Amount of line 59 you want **REFUNDED TO YOU** ▶	60a	
▶ b	Routing number ☐☐☐☐☐☐☐☐☐ c Type: ☐ Checking ☐ Savings		
▶ d	Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐		
61	Amount of line 59 you want **APPLIED TO YOUR 1997 ESTIMATED TAX** ▶ 61		

Amount You Owe

62	If line 51 is more than line 58, subtract line 58 from line 51. This is the **AMOUNT YOU OWE.** For details on how to pay and use **Form 1040-V,** see instructions ▶	62	
63	Estimated tax penalty. Also include on line 62 63		

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Keep a copy of this return for your records.

Your signature	Date	Your occupation
		TRANSPORTATION SUPERVISOR
Spouse's signature. If a joint return, BOTH must sign.	Date	Spouse's occupation

Paid Preparer's Use Only

Preparer's signature	[signature]	Date 1/31/06	Check if self-employed ☒ [redacted]
Firm's name (or yours if self-employed) and address	BIRKENSTEIN FINANCIAL SERVICES 9375 SISKIN AV FOUNTAIN VALLEY, CA	EIN	
		ZIP code	92708

SCHEDULES A&B (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedules A and B (Form 1040).**

OMB No. 1545-0074

1996

Attachment Sequence No. **07**

Name(s) shown on Form 1040: CHARLES E GRAYS [redacted]

Medical and Dental Expenses		**Caution:** *Do not include expenses reimbursed or paid by others.*			
	1	Medical and dental expenses (see page A-1)	1		
	2	Enter amount from Form 1040, line 32 . [2]			
	3	Multiply line 2 above by 7.5% (.075)	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4
Taxes You Paid (See page A-1.)	5	State and local income taxes	5	751	
	6	Real estate taxes (see page A-2)	6		
	7	Personal property taxes	7		
	8	Other taxes. List type and amount ▶ AUTOS	8	402	
	9	Add lines 5 through 8			9 1153
Interest You Paid (See page A-2.)	10	Home mortgage interest and points reported to you on Form 1098	10	7390	
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-2 and show that person's name, identifying no., and address ▶	11		
Note: Personal interest is not deductible.	12	Points not reported to you on Form 1098. See page A-3 for special rules	12		
	13	Investment interest. If required, attach Form 4952. (See page A-3.)	13		
	14	Add lines 10 through 13			14 7390
Gifts to Charity	15	Gifts by cash or check. If you made any gift of $250 or more, see page A-3	15	36	
If you made a gift and got a benefit for it, see page A-3.	16	Other than by cash or check. If any gift of $250 or more, see page A-3. If over $500, you **MUST** attach Form 8283	16	385	
	17	Carryover from prior year	17		
	18	Add lines 15 through 17			18 421
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A-4.)			19
Job Expenses and Most Other Miscellaneous Deductions	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you **MUST** attach Form 2106 or 2106-EZ. (See page A-4.) ▶ ACTING FEES 3857 JANAL TOOLS 319	20	564 4176	
	21	Tax preparation fees	21	300	
(See page A-4 for expenses to deduct here.)	22	Other expenses—investment, safe deposit box, etc. List type and amount ▶	22		
	23	Add lines 20 through 22	23	5040	
	24	Enter amount from Form 1040, line 32 . [24]			
	25	Multiply line 24 above by 2% (.02)	25	879	
	26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-			26 4161
Other Miscellaneous Deductions	27	Other—from list on page A-4. List type and amount ▶			27
Total Itemized Deductions	28	Is Form 1040, line 32, over $117,950 (over $58,975 if married filing separately)? **NO.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter on Form 1040, line 34, the **larger** of this amount or your standard deduction. **YES.** Your deduction may be limited. See page A-5 for the amount to enter.			▶ 28 13125

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 11330X **Schedule A (Form 1040) 1996**

Debt Cancellation

If a debt is canceled or forgiven, other than as a gift or bequest, the debtor generally must include the canceled amount in gro: purposes. A debt includes any indebtedness for which the debtor is liable or which attaches to property the debtor holds.

Exceptions and Exclusions

There are several exceptions and exclusions from the inclusion of canceled debt in income. The exceptions include:

1. The cancellation of a student loan for a student required to work for certain employers. See *Cancellation of student loa* 525, *Taxable and Nontaxable Income.*

2. The cancellation of debt that would have been deductible if paid.

3. The reduction of a debt by the seller of property if the debt arose from the purchase of the property.

The exclusions are discussed next.

Exclusions

Do **not** include a canceled debt in gross income if any of the following situations apply:

- The cancellation takes place in a bankruptcy case under the U.S. Bankruptcy Code. See *Bankruptcy case exclusion*, l
- The cancellation takes place when you are insolvent (see *Insolvency exclusion,* later), and the amount excluded is not amount by which you are insolvent.
- The canceled debt is qualified farm debt (debt incurred in operating a farm). See chapter 4 of Publication 225, *Farmer'*
- The canceled debt is qualified real property business indebtedness (certain debt connected with business real propert 525, *Taxable and Nontaxable Income.*

Order of exclusions. If the cancellation of debt occurs in a title 11 bankruptcy case, the bankruptcy exclusion takes precede insolvency, qualified farm debt, or qualified real property business indebtedness exclusions.

To the extent that the taxpayer is insolvent, the insolvency exclusion takes precedence over qualified farm debt or qualified r business indebtedness exclusions.

Bankruptcy case exclusion. A bankruptcy case is a case under title 11 of the United States Code, but only if the debtor is u jurisdiction of the court and the cancellation of the debt is granted by the court or occurs as a result of a plan approved by the

None of the debt canceled in a bankruptcy case is included in your gross income in the year canceled. Instead, certain losse basis of property must be reduced by the amount of excluded income (but not below zero). These losses, credits, and basis in called tax attributes and are discussed under *Reduction of Tax Attributes,* later.

Insolvency exclusion. You are insolvent when, and to the extent, your liabilities exceed the fair market value of your assets liabilities and the fair market value of your assets immediately before the cancellation of your debt to determine whether or not and the amount by which you are insolvent.

Exclude from your gross income debt canceled when you are insolvent, but only up to the amount by which you are insolven **must** use the amount excluded to reduce certain tax attributes, as explained later under *Reduction of Tax Attributes.*

Example.

$4000 of the Simpson Corporation's liabilities are cancelled outside bankruptcy. Immediately before the cancellation, the Simp liabilities totaled $21,000 and the fair market value of its assets was $17,500. Because its liabilities were more than its assets, The amount of the insolvency was $3,500 ($21,000 — $17,500).

☐ CORRECTED (if checked)

LENDER'S name, street address, city, state, and ZIP code

SOUTHERN MORTGAGE SERVICES C

[redacted]

LENDER'S Federal identification number | BORROWER'S identification number

[redacted]

BORROWER'S name, street address (including apt. no.), city, state, and ZIP code

GRAYS, CHARLES BRYANT & MARY H

[redacted]

Account number (optional)

[redacted]

OMB No. 1545-0877

1996

Form 1099-A

Acquisition or Abandonment of Secured Property

1 Date of lender's acquisition or knowledge of abandonment: 11/14/96

2 Balance of principal outstanding: $ 88,522.14

3

4 Fair market value of property: $ 123,342.19

5 Was borrower personally liable for repayment of the debt? ☐ Yes ☒ No

6 Description of property

[redacted]

Copy B For Borrower

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.

Form **1099-A** (keep for your records)

Department of the Treasury - Internal Revenue Service

EXHIBIT # H

Contained here is the 1996 return that I filed in 2006 where I was told that it did not mater if I filed this return or all of them I was not going to get the overage paid by me to the FTB. The representative was insistent that the FTB would continue taking my salary until all returns were in, th appellant agreed but state that the overage would have come back to me because most of it had been collected from 2003 through that time 2006 and that the FTB had already been paid what the appellant owed in taxes yet they were now over collecting and refusing to release th appellants salary.

In this return I was denied a credit for $1,557.00 which was actual money paid by the appellant from garnishments. This is not a credit but rather actual money take from the appellant and he was denied this as a credit paid,

California Resident Income Tax Return 1996

FORM **540**

Step 1 Name and Address

Use the California mailing label. Otherwise, please print or type. Fiscal year beginning , 1996, ending , 19 .

Your first name and initial: CHARLES E
Last name: GRAYS
Your social security number: [redacted]
If joint return, spouse's first name and initial
Last name

[redacted]

Apt. no.

Do Not Write in These Spaces: P, AC, A, R, RP

Step 2 Filing Status

Check only one.

1 ☐ Single
2 ☐ Married filing joint return (even if only one spouse had income)
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here
4 ☒ Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter child's name here.
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died 19_____.

Step 3 Exemptions

Do not enter dollar amounts in the boxes.

Attach check or money order here.

6 If your parent(s), or someone else, can claim you (or your spouse, if married) as a dependent on their tax return, check the box here ● 6 ☐
7 Personal: If you checked box 1, 3 or 4 above, enter 1. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions 7 — 1
8 Blind: If you (or if married, your spouse) are visually impaired, enter 1. If both are visually impaired, enter 2 8
9 Senior: If you (or if married, your spouse) are 65 or older, enter 1. If both are 65 or older, enter 2 ● 9
10 Dependents: Enter name and relationship. Do not include yourself, your spouse or the person listed on line 4.
BRIANA - DAUGHTER
LEANDRA - DAUGHTER
Enter the total number of dependents 10 — 2
11 Total number of exemptions. Add line 7 through line 10 11 — 3

Step 4 Taxable Income

12 State wages from your Form(s) W-2, box 17 ● 12 — 43652
13 Federal adjusted gross income from Form 1040, line 31, Form 1040A, line 16, Form 1040EZ, line 4 or TeleFile Tax Record, line H 13 — 43929
14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 31, column B ● 14
Caution: If the amount on Schedule CA (540), line 31, column B is a negative number, see instructions
15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions. 15
16 California adjustments – additions. Enter the amount from Schedule CA (540), line 31, column C ● 16
Caution: If the amount on Schedule CA (540), line 31, column C is a negative number, see instructions.
17 California adjusted gross income. Combine line 15 and line 16 ● 17
18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540), line 38; **OR** Your California **standard deduction** shown below for your filing status:
- Married filing joint, Head of household, or Qualifying widow(er) $5,054
- Single or Married filing separate $2,527

(Dependent of someone else and checked box on line 6. See instructions) ● 18 — 12375

Attach copy of your Form(s) W-2, W-2G and 1099-R here.

19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- 19 — 31554

Step 5 Tax

20 Tax. Check if from ☒ Tax Table ☐ Tax Rate Schedule ☐ FTB 3800 or ☐ FTB 3803 ● 20 — 733
Caution: If under age 14 and you have more than $1,300 of investment income, read the line 20 instructions to see if you must attach form FTB 3800.
21 Exemption credits.
Caution: See the line 21 instructions before making an entry on this line.
Check if from ☒ Flowchart ☐ Federal AGI limit or ☐ California TMT limit ◉ 21 — 471
22 Subtract line 21 from line 20. If less than zero, enter -0- 22 — 262
23 Tax. Check if from ☐ Schedule G-1, Tax on Lump-Sum Distributions; and ☐ form FTB 5870A, Tax on Accumulation Distribution of Trusts ● 23 — 0
24 Add line 22 and line 23. Continue to Side 2 24 — 262

For Privacy Act Notice, see instructions.

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CHARLES E. GRAYS [redacted]

Step 6 Credits

25	Amount from Side 1, line 24		25 262
28	Enter credit name_____ code no._____ and amount	▶ 28	
29	Enter credit name_____ code no._____ and amount	▶ 29	
30	Enter credit name_____ code no._____ and amount	▶ 30	
31	To claim more than three credits, see instructions	● 31	
33	Add line 28 through line 31. These are your total credits		33
34	Subtract line 33 from line 25. If less than zero, enter -0-		34 262

Step 7 Other Taxes

35	Alternative minimum tax. Attach Schedule P (540)	● 35	
36	Other taxes and credit recapture from forms FTB 3501, FTB 3535, FTB 3805P, FTB 3805Z or FTB 3806. See instructions	● 36	
37	Add line 34 through line 36. This is your total tax	● 37	262

Step 8 Payments

38	California income tax withheld. Enter total from your 1996 Form(s) W-2, W-2G, 1099-MISC and 1099-R. Also attach the Form(s) to Side 1	■ 38	748
39	1996 California estimated tax and amount applied from your 1995 return. Include the amount from form FTB 3519 or Schedule K-1 (541)	■ 39	1557 FROM P/R GARNISHMENT
41	Did either you or your spouse receive more than $31,767 in wages in 1996? Yes. See instructions. No. Go to line 42	■ 41	
42	Add line 38 through line 41. These are your total payments		42 2305

Step 9 Overpaid Tax or Tax Due

43	If line 42 is more than line 37, subtract line 37 from line 42. This is your overpaid tax		43 2043
44	Amount of line 43 you want applied to your 1997 estimated tax	■ 44	0
45	Subtract line 44 from line 43. This is the amount of overpaid tax available this year	■ 45	2043
46	If line 42 is less than line 37, subtract line 42 from line 37. This is the tax due		46

Step 10 Contributions

47	Contribution to California Seniors Special Fund. See instructions	● 47	
	You may make a contribution of $1 or more to:		
48	Alzheimer's Disease/Related Disorders Fund	● 48	00
49	California Fund for Senior Citizens	● 49	00
50	Rare and Endangered Species Preservation Program	● 50	00
51	State Children's Trust Fund for the Prevention of Child Abuse	● 51	00
52	California Breast Cancer Research Fund	● 52	00
53	Veterans Memorial Account	● 53	00
54	California Firefighters' Memorial Fund	● 54	00
55	California Public School Library Protection Fund	● 55	00
56	D.A.R.E. California (Drug Abuse Resistance Education) Fund	● 56	00
	California Election Campaign Fund: 57 Your political party _____ amount ($25 max)	▶ 57	00
	58 Spouse's political party _____ amount ($25 max)	▶ 58	00
59	Add line 47 through line 58. These are your total contributions	● 59	

Step 11 Refund or Amount You Owe

60	Subtract line 59 from line 45. You have a **REFUND OR NO AMOUNT DUE.** Mail your return to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0000.**	■ 60	2043
61	Add line 46 and line 59. This is the **AMOUNT YOU OWE.** Make a check or money order payable to "Franchise Tax Board" for the full amount you owe. Write your social security number and "1996 Form 540" on it. Attach it to the front of your Form 540 and mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001.**	■ 61	

Step 12 Interest and Penalties

62	Interest, late return penalties and late payment penalties		62
63	Underpayment of estimated tax. If form FTB 5805 or 5805F is attached, check here ☐	■ 63	
64	If you do **not** need California income tax forms mailed to you next year, check here	● 64 ☐	

Sign Here

It is unlawful to forge a spouse's signature.

IMPORTANT: See "Sign Your Return" in the Form 540 instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. 9

Your signature: X

Spouse's signature (if filing joint, both must sign): X

Date / /

Daytime phone number ( ) -

Signature of paid preparer (declaration of preparer is based on all information of which preparer has any knowledge) [redacted]

Firm's name (or yours if self-employed): BIRKENSTEIN FINANCIAL SERVICES

Firm's address: 9379 JISEIN AV FOUNTAIN VALLEY, CA 92708

TAXABLE YEAR

SCHEDULE

1996 California Adjustments — Residents

CA (540)

Important: Attach this schedule directly behind Form 540, Side 2.

Name(s) as shown on return CHARLES E. GRAYS [redacted]

Part I Income Adjustment Schedule

Section A – Income		A Federal Amounts (taxable amounts from your federal return)	B Subtractions See instructions.	C Additions See instructions.
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7			
8 Taxable interest income	8			
9 Dividend income	9			
10 State tax refund. Enter the same amount in column A and column B	10			
11 Alimony received	11			
12 Business income or (loss)	12			
13 Capital gain or (loss)	13			
14 Other gains or (losses)	14			
15 IRA distribution. See instructions. (a)	(b)			
16 Pensions and annuities. See instructions. (a)	(b)			
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17			
18 Farm income or (loss)	18			
19 Unemployment compensation. Enter the same amount in column A and column B	19			
20 Social security benefits (a)	(b)			
21 Other income. a California lottery winnings; b Disaster loss carryover from FTB 3805V; c Federal NOL (Form 1040, line 21); d NOL carryover from FTB 3805V; e NOL from FTB 3805Z, 3806 or 3807; f Other (describe)	21		a b c d e f	a b c d e f
22 **Total.** Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B	22			
Section B – Adjustments to Income				
23a Your IRA deduction	23a			
b Spouse's IRA deduction	b			
24 Moving expenses	24			
25 One-half of self-employment tax	25			
26 Self-employed health insurance deduction	26			
27 Keogh and self-employed SEP plans	27			
28 Penalty on early withdrawal of savings	28			
29 Alimony paid. Recipient's: SSN ___-___-___ Last name	29			
30 Add line 23a through line 29 in columns A, B, and C	30			
31 **Total.** Subtract line 30 from line 22 in columns A, B, and C. See the instructions for how to transfer the total to Form 540	31			

Part II Adjustments To Federal Itemized Deductions

33 Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26 and 27	33	13125
34 Enter total of federal Schedule A, line 5 (state and local income tax **and** State Disability Insurance) and line 8 (foreign taxes **only**)	34	751
35 Subtract line 34 from line 33	35	12375
36 Other adjustments including California lottery losses. See instructions. Specify	36	
37 Combine line 35 and line 36	37	12375

38 **Is the amount on Form 540, line 13 more than the amount shown below for your filing status?**

Single or married filing separate $111,695
Head of household $167,542
Married filing joint or qualifying widow(er) $223,390

NO. Transfer the amount on line 37 to line 38.

YES. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 38.

Is the amount you entered on line 38 more than your standard deduction below?

Single or married filing separate $2,527
Married filing joint, head of household or qualifying widow(er) $5,054

YES. Transfer the amount on line 38 to Form 540, line 18.

NO. Enter your **standard deduction** on Form 540, line 18.

38 12375

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

STATUTE OF LIMITATIONS LETTER

Date: 09/24/08

DLN: 06-62920718

Account N[redacted]

Tax Year: 1996

CHARLES E GRAYS
[redacted]

Your account for tax year 1996 shows an overpayment, but we cannot allow you a refund or credit.

Total overpayment:	$ 917.97	
Refund denied:	$ 917.97	Your claim for refund was received after the deadline. Thus, we cannot allow you a refund or credit. The last date to timely file a claim was on 02 /05 /2002. We received your claim on 02/09 /2006.

Deadline for Filing a Claim for Refund - You have a time limit for filing a claim for refund or credit known as the statute of limitations. You must file your claim for refund or credit within the later of:

(1) Four years from your return's original due date;
(2) Four years from the date you filed your return, if you filed by the extended due date; or
(3) One year from the date of payment.

Appeal Procedures - If you believe this action is incorrect, please follow the appeal procedures explained in the enclosed *FTB 1084, Personal Income Tax Denial of Claim for Refund Information.* Be sure to provide the information requested in the appeal procedures.

File your appeal with the Board of Equalization by 12 /14/2008. if you do not file your appeal with the Board of Equalization by this date, our action will become final.

Ruth Mucheru
Advocate Office

Enclosure

TELEPHONE AND INTERNET ASSISTANCE

(For state income tax issues unrelated to your appeal)

From within the United States, call .....(800) 852-5711
From outside the United States, call (not toll-free).....(916) 845-6500

Website at: **www.ftb.ca.gov**

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

TAXPAYER NAME :
CHARLES E GRAYS

TAXPAYER SSAN : [redacted]
TAXPAYER ID : [redacted]

SPOUSE NAME :

SPOUSE SSAN :
SPOUSE ID :

RETURN DLN	: 06-62920718	TAX YEAR	: 96
RETURN TYPE	: PRIOR	TAX YEAR APE	: 1296
RETURN FILED DATE	: 02/09/06	REMIT AMOUNT	:
* RETURN STATUS	: RTN UPDATED	EXCEPTION CODES	:
* RETURN STATUS DATE	: 04/04/06	RV ACTION	: VALIDATE RETURN

RECEIVED
NOV 20 2006
CALIFORNIA TAX BOARD
LOS ANGELES, CA

[redacted] GRAYS

TAX YEAR: 96 APE: 1296

LN	ITEM NAME	EFFECTIVE DATE	CURRENT VALUES DEBIT	CREDIT
1	TOT TAX LIAB	041597	262.00	
2	TAX WITHHELD	041597		748.00
3	BILL PAYMENT	110399		10.07
4	BILL PAYMENT	110399		10.80
5	BILL PAYMENT	110399		10.80
6	BILL PAYMENT	110399		10.80
7	BILL PAYMENT	120399		17.74
8	BILL PAYMENT	010300		19.95
9	BILL PAYMENT	020300		19.60
	TOTALS :		1,674.18	2,592.15
	CURRENT BALANCE :			917.97

RECEIVED
NOV 20 2006
RAYMONDE BERNARD
LOS ANGELES, CA

EXHIBIT # I

Contained here are statements of what is actually being held on account and the years the are applicable to. Also are balance sheets with the FTB's applications of the appellants money.

[redacted] GRAYS

LN	TY	APE	SPOUSE FIRST NAME	SPOUSE ID	PENDING ITEMS	HOLD	CURRENT BALANCE
1	03	1203					0.00
2	02	1202					3,113.36 SL
3	01	1201					2,808.46 SL
4	00	1200					220.00 SL
5	99	1299					3,132.46 SL
6	98	1298					1,124.82 SL

RECEIVED
JUN 10 2008
FRANCHISE TAX BOARD
LOS ANGELES CA.

OTHER YEAR BALANCE	:	0.00
CALENDAR YEAR BALANCE	:	0.00
TP LIABILITY/PENALTY BALANCE	:	0.00
TOTAL CURRENT BALANCE	:	0.00

[redacted] GRAYS

LN	TY	APE	SPOUSE FIRST NAME	SPOUSE ID	PENDING ITEMS	HOLD	CURRENT BALANCE
6	98	1298					1,124.82 SL
7	97	1297					2,748.15 SL
8	96	1296					917.97 SL
9	95	1295					6,519.25 SL

RECEIVED
JUN 10 2008
FRANCHISE TAX BOARD
LOS ANGELES, CA.

OTHER YEAR BALANCE	:	0.00
CALENDAR YEAR BALANCE	:	0.00
TP LIABILITY/PENALTY BALANCE	:	0.00
TOTAL CURRENT BALANCE	:	0.00

This is a computation for Tax Year as stated below:

DATE : 11/29/06
ACCOUNT NO : [redacted]
TAX YEAR : 1995
BALANCE DUE : $0

ITEM NAME	DEBITS	CREDITS
TOTAL TAX LIABILITY	$2,195.00	
DEBIT TRANSFER (OTHER YRS)	113.79	
DELINQUENCY PENALTY	548.75	
DEMAND PENALTY	548.75	
AM 50% INT PN	805.63	
FE FEE	71.00	
CO LIEN FEE	13.00	
TOTAL PAYMENTS		5,924.04
INTEREST CHARGE	1,628.48	
INTEREST ALLOWED		0.36
TOTAL DEBITS	5,924.40	
TOTAL CREDITS		5,924.40

The above computation lists all tax liabilities, penalties, fees, interest and payments, that have been applied to the tax year shown as of the date of this notice. If there is a balance due, interest will continue to accrue until paid in full.

THU A. NGUYEN

This is a computation for Tax Year as stated below:

DATE : 11/29/06
ACCOUNT NO [redacted]
TAX YEAR : 1996
BALANCE DUE : $0

ITEM NAME	DEBITS	CREDITS
TOTAL TAX LIABILITY	$262.00	
TAX WITHHELD		$748.00
DEBIT TRANSFER (OTHER YRS)	1,346.68	
DEMAND PENALTY	65.50	
TOTAL PAYMENTS		1,718.25
CREDIT TRANSFERS (OTHER YRS)		113.79
INTEREST ALLOWED		12.11
TOTAL DEBITS	1,674.18	
TOTAL CREDITS		2,592.15
BALANCE DUE		$917.97 CR

The above computation lists all tax liabilities, penalties, fees, interest and payments, that have been applied to the tax year shown as of the date of this notice. If there is a balance due, interest will continue to accrue until paid in full.
The Credit amount of $917.97 is out of the Statue of Limitations and may not be refunded or applied to any other tax year.

THU A. NGUYEN

This is a computation for Tax Year as stated below:

DATE : 11/29/06
ACCOUNT NO [redacted]
TAX YEAR : 1997
BALANCE DUE : $2152.21

ITEM NAME	DEBITS	CREDITS
TOTAL TAX LIABILITY	$2,124.00	
TAX WITHHELD		$725.00
DELINQUENCY PENALTY	349.75	
DEMAND PENALTY	531.00	
AM 50% INT PN	679.47	
FE FEE	71.00	
TOTAL PAYMENTS		2,585.06
INTEREST CHARGE	1,707.05	
TOTAL DEBITS	5,462.27	
TOTAL CREDITS		3,310.06
BALANCE DUE	$2,152.21	

The above computation lists all tax liabilities, penalties, fees, interest and payments, that have been applied to the tax year shown as of the date of this notice. If there is a balance due, interest will continue to accrue until paid in full.

THU A. NGUYEN

This is a computation for Tax Year as stated below:

DATE : 11/29/06
ACCOUNT NO [redacted]
TAX YEAR : 1999
BALANCE DUE : $0

ITEM NAME	DEBITS	CREDITS
TOTAL TAX LIABILITY	$2,226.00	
TAX WITHHELD		$782.00
DELINQUENCY PENALTY	361.00	
DEMAND PENALTY	556.50	
FE FEE	109.00	
TOTAL PAYMENTS		2,997.96
INTEREST CHARGE	527.46	
TOTAL DEBITS	3,779.96	
TOTAL CREDITS		3,779.96

The above computation lists all tax liabilities, penalties, fees, interest and payments, that have been applied to the tax year shown as of the date of this notice. If there is a balance due, interest will continue to accrue until paid in full.

THU A. NGUYEN

This is a computation for Tax Year as stated below:

DATE : 11/29/06
ACCOUNT NO [redacted]
TAX YEAR : 1998
BALANCE DUE : $2841.47

ITEM NAME	DEBITS	CREDITS
TOTAL TAX LIABILITY	$2,066.00	
TAX WITHHELD		$679.00
DELINQUENCY PENALTY	346.75	
DEMAND PENALTY	516.50	
AM 50% INT PN	393.64	
FE FEE	69.00	
CO LIEN FEE	13.00	
TOTAL PAYMENTS		911.32
INTEREST CHARGE	1,026.90	
TOTAL DEBITS	4,431.79	
TOTAL CREDITS		1,590.32
BALANCE DUE	$2,841.47	

The above computation lists all tax liabilities, penalties, fees, interest and payments, that have been applied to the tax year shown as of the date of this notice. If there is a balance due, interest will continue to accrue until paid in full.

THU A. NGUYEN

This is a computation for Tax Year as stated below:

DATE : 11/29/06
ACCOUNT NO [redacted]
TAX YEAR : 2001
BALANCE DUE : $0

ITEM NAME	DEBITS	CREDITS
TOTAL TAX LIABILITY	$2,082.00	
TAX WITHHELD		$814.00
DELINQUENCY PENALTY	317.00	
DEMAND PENALTY	520.50	
FE FEE	108.00	
TOTAL PAYMENTS		2,439.46
INTEREST CHARGE	225.96	
TOTAL DEBITS	3,253.46	
TOTAL CREDITS		3,253.46

The above computation lists all tax liabilities, penalties, fees, interest and payments, that have been applied to the tax year shown as of the date of this notice. If there is a balance due, interest will continue to accrue until paid in full.

THU A. NGUYEN

This is a computation for Tax Year as stated below:

DATE : 11/29/06
ACCOUNT NO [redacted]
TAX YEAR : 2002
BALANCE DUE : $0

ITEM NAME	DEBITS	CREDITS
TOTAL TAX LIABILITY	$2,351.00	
TAX WITHHELD		$768.00
DELINQUENCY PENALTY	395.75	
DEMAND PENALTY	587.75	
FE FEE	90.00	
TOTAL PAYMENTS		1,639.94
CREDIT TRANSFERS (OTHER YRS)		1,346.68
ADJUSTMENTS	0.01	
INTEREST CHARGE	330.11	
TOTAL DEBITS	3,754.62	
TOTAL CREDITS		3,754.62

The above computation lists all tax liabilities, penalties, fees, interest and payments, that have been applied to the tax year shown as of the date of this notice. If there is a balance due, interest will continue to accrue until paid in full.

THU A. NGUYEN

This is a computation for Tax Year as stated below:

DATE : 11/29/06
ACCOUNT NO [redacted]
TAX YEAR : 2003
BALANCE DUE : $2938.14

ITEM NAME	DEBITS	CREDITS
TOTAL TAX LIABILITY	$2,289.00	
TAX WITHHELD		$745.00
DELINQUENCY PENALTY	386.00	
DEMAND PENALTY	572.25	
FE FEE	90.00	
CO LIEN FEE	13.00	
INTEREST CHARGE	332.89	
TOTAL DEBITS	3,683.14	
TOTAL CREDITS		745.00
BALANCE DUE	$2,938.14	

The above computation lists all tax liabilities, penalties, fees, interest and payments, that have been applied to the tax year shown as of the date of this notice. If there is a balance due, interest will continue to accrue until paid in full.

THU A. NGUYEN

EXHIBIT # J

Contained here are several print out of what was taken from the appellant and purportedly where it was applied account to the respondent. There are also more resent balance sheets again dating 04/29/2010.

According to RTC the appellant cannot submit a claim for any given tax year until the taxes for that year is paid in full. Although preemptive payment are and can be accepted said paid are considered to have tolled if in fact the SOL has not ran.

TAXPAYER ADVOCATE
P O BOX 157
RANCHO CORDOVA CA 95741-0157

(916) 845-4300

In reply refer to:

(A)

CHARLES E GRAYS
[redacted]

DATE : 11/29/06
ACCOUNT NO [redacted]

In reply to your communication, please find below a summary of the Payments, Dates and Amounts posted to your personal tax account with the State of California.

PYMT AMOUNT	EFFECTIVE DATE	STATUS	TAX YEAR	TYPE
325.00	01/09/06	APPLIED	02	BILL
325.00	02/07/06	APPLIED	02	BILL
325.00	03/09/06	APPLIED	02	BILL
14.94	04/01/06	APPLIED	02	BILL
310.06	04/01/06	APPLIED	97	BILL
325.00	05/10/06	APPLIED	97	BILL
325.00	06/06/06	APPLIED	97	BILL
325.00	07/11/06	APPLIED	97	BILL
325.00	08/10/06	APPLIED	97	BILL
325.00	09/13/06	APPLIED	97	BILL
325.00	10/10/06	APPLIED	97	BILL
325.00	11/09/06	APPLIED	97	BILL
79.22	06/10/05	APPLIED	95	BILL
325.00	09/08/05	APPLIED	95	BILL
325.00	07/11/05	APPLIED	95	BILL
325.00	08/08/05	APPLIED	95	BILL
325.00	10/11/05	APPLIED	95	BILL
325.00	01/10/05	APPLIED	95	BILL
325.00	02/07/05	APPLIED	96	BILL
325.00	03/01/05	APPLIED	96	BILL
325.00	04/01/05	APPLIED	96	BILL
325.00	05/05/05	APPLIED	96	BILL
245.78	06/10/05	APPLIED	96	BILL
325.00	11/07/05	APPLIED	02	BILL
325.00	12/07/05	APPLIED	02	BILL
332.78	01/09/04	APPLIED	99	BILL
534.57	01/09/04	APPLIED	01	BILL
325.00	04/09/04	APPLIED	01	BILL
325.00	05/10/04	APPLIED	01	BILL
325.00	06/01/04	APPLIED	01	BILL
325.00	07/12/04	APPLIED	01	BILL
325.00	08/09/04	APPLIED	01	BILL
279.89	09/10/04	APPLIED	01	BILL

0 Calc'd YOR 08

Payments Continued:

(B)

PYMT AMOUNT	EFFECTIVE DATE	STATUS	TAX YEAR	TYPE
45.11	09/10/04	APPLIED	95	BILL
325.00	10/01/04	APPLIED	95	BILL
325.00	11/10/04	APPLIED	95	BILL
325.00	12/01/04	APPLIED	95	BILL
73.77	01/06/03	APPLIED	99	BILL
73.77	01/31/03	APPLIED	99	BILL
73.77	03/01/03	APPLIED	99	BILL
73.77	04/01/03	APPLIED	99	BILL
73.77	05/01/03	APPLIED	99	BILL
73.77	06/01/03	APPLIED	99	BILL
83.04	07/01/03	APPLIED	99	BILL
83.04	08/06/03	APPLIED	99	BILL
120.64	09/01/03	APPLIED	99	BILL
37.59	09/10/03	APPLIED	99	BILL
120.12	10/01/03	APPLIED	99	BILL
82.66	10/31/03	APPLIED	99	BILL
863.17	12/08/03	APPLIED	99	BILL
100.00	04/24/96	APPLIED	93	BILL
100.00	05/28/96	APPLIED	93	BILL
100.00	06/27/96	APPLIED	93	BILL
100.00	07/24/96	APPLIED	93	BILL
9.82	07/03/98	APPLIED	95	BILL
353.72	09/17/98	APPLIED	95	BILL
148.54	11/13/98	APPLIED	95	BILL
407.84	05/24/99	APPLIED	95	BILL
100.00	07/14/99	APPLIED	95	BILL
632.28	08/25/99	APPLIED	95	BILL
215.01	10/15/99	APPLIED	95	BILL
10.07	11/03/99	APPLIED	96	BILL
10.80	11/03/99	APPLIED	96	BILL
10.80	11/03/99	APPLIED	96	BILL
10.80	11/03/99	APPLIED	96	BILL
17.74	12/03/99	APPLIED	96	BILL

Payments Continued:

(C)

PYMT AMOUNT	EFFECTIVE DATE	STATUS	TAX YEAR	TYPE
213.15	12/14/99	APPLIED	95	BILL
19.95	01/03/00	APPLIED	96	BILL
19.60	02/03/00	APPLIED	96	BILL
289.00	02/28/00	APPLIED	95	BILL
19.60	03/06/00	APPLIED	96	BILL
287.15	04/15/00	APPLIED	95	BILL
475.79	11/14/00	APPLIED	98	BILL
53.11	02/05/01	APPLIED	96	BILL
53.11	03/01/01	APPLIED	95	BILL
21.13	03/12/01	APPLIED	95	BILL
53.11	04/04/01	APPLIED	95	BILL
286.90	05/02/01	APPLIED	98	BILL
53.11	05/03/01	APPLIED	95	BILL
53.11	06/04/01	APPLIED	95	BILL
148.63	06/27/01	APPLIED	98	BILL
53.11	07/05/01	APPLIED	95	BILL
44.08	08/03/01	APPLIED	95	BILL
53.11	09/06/01	APPLIED	95	BILL
53.11	10/03/01	APPLIED	95	BILL
53.11	11/05/01	APPLIED	95	BILL
53.11	12/05/01	APPLIED	95	BILL
72.33	01/14/02	APPLIED	99	BILL
72.33	01/14/02	APPLIED	99	BILL
72.33	02/07/02	APPLIED	99	BILL
72.33	03/12/02	APPLIED	99	BILL
69.37	04/08/02	APPLIED	99	BILL
60.35	05/20/02	APPLIED	99	BILL
69.37	06/05/02	APPLIED	99	BILL
69.37	07/05/02	APPLIED	99	BILL
69.37	08/06/02	APPLIED	99	BILL
69.37	09/06/02	APPLIED	99	BILL
69.37	10/07/02	APPLIED	99	BILL
69.37	10/31/02	APPLIED	99	BILL

(D)

Payments Continued:

PYMT AMOUNT	EFFECTIVE DATE	STATUS	TAX YEAR	TYPE
69.37	12/01/02	APPLIED	99	BILL

In addition to the Tax Year Computation, here is a listing of payments credited to your account. It includes the amount of the payment, the Tax Year the payment was applied to, and the Effective Date.

THU A. NGUYEN

TAXPAYER ADVOCATE
P O BOX 157
RANCHO CORDOVA CA 95741-0157

(916) 845-4528

In reply refer to:
108JH

DATE : 04/29/10
ACCOUNT NO : [redacted]

CHARLES E GRAYS
[redacted]

In reply to your communication, please find below a summary of the Payments, Dates and Amounts posted to your personal tax account with the State of California.

PYMT AMOUNT	EFFECTIVE DATE	STATUS	TAX YEAR	TYPE
850.85	04/09/10	APPLIED	06	BILL
119.95	01/07/08	APPLIED	05	BILL
325.00	01/08/07	APPLIED	04	BILL
325.00	02/15/07	APPLIED	04	BILL
325.00	03/01/07	APPLIED	04	BILL
325.00	04/01/07	APPLIED	04	BILL
325.00	05/07/07	APPLIED	04	BILL
325.00	06/15/07	APPLIED	04	BILL
325.00	07/06/07	APPLIED	04	BILL
325.00	07/27/07	APPLIED	04	BILL
145.81	09/07/07	APPLIED	04	BILL
179.19	09/07/07	APPLIED	05	BILL
325.00	10/04/07	APPLIED	05	BILL
325.00	11/02/07	APPLIED	05	BILL
325.00	12/05/07	APPLIED	05	BILL
325.00	01/09/06	APPLIED	02	BILL
332.78	01/09/04	APPLIED	99	BILL
534.57	01/09/04	APPLIED	01	BILL
325.00	02/07/06	APPLIED	02	BILL
325.00	03/09/06	APPLIED	02	BILL
325.00	04/09/04	APPLIED	01	BILL
9.82	07/03/98	APPLIED	95	BILL
353.72	09/17/98	APPLIED	95	BILL
148.54	11/13/98	APPLIED	95	BILL
14.94	04/01/06	APPLIED	02	BILL
325.00	05/10/04	APPLIED	01	BILL
325.00	06/01/04	APPLIED	01	BILL
407.84	05/24/99	APPLIED	95	BILL
325.00	07/12/04	APPLIED	01	BILL
325.00	08/09/04	APPLIED	01	BILL
100.00	07/14/99	APPLIED	95	BILL
279.89	09/10/04	APPLIED	01	BILL
45.11	09/10/04	APPLIED	95	BILL

Payments Continued:

PYMT AMOUNT	EFFECTIVE DATE	STATUS	TAX YEAR	TYPE
632.28	08/25/99	APPLIED	95	BILL
215.01	10/15/99	APPLIED	95	BILL
10.07	11/03/99	APPLIED	96	BILL
10.80	11/03/99	APPLIED	96	BILL
10.80	11/03/99	APPLIED	96	BILL
10.80	11/03/99	APPLIED	96	BILL
17.74	12/03/99	APPLIED	96	BILL
213.15	12/14/99	APPLIED	95	BILL
19.95	01/03/00	APPLIED	96	BILL
325.00	10/01/04	APPLIED	95	BILL
325.00	11/10/04	APPLIED	95	BILL
325.00	12/01/04	APPLIED	95	BILL
19.60	02/03/00	APPLIED	96	BILL
289.00	02/28/00	APPLIED	95	BILL
19.60	03/06/00	APPLIED	96	BILL
287.15	04/15/00	APPLIED	95	BILL
79.22	06/10/05	APPLIED	95	BILL
325.00	09/08/05	APPLIED	95	BILL
325.00	07/11/05	APPLIED	95	BILL
325.00	08/08/05	APPLIED	95	BILL
475.79	11/14/00	APPLIED	98	BILL
325.00	10/11/05	APPLIED	95	BILL
325.00	01/10/05	APPLIED	95	BILL
325.00	02/07/05	APPLIED	96	BILL
325.00	03/01/05	APPLIED	96	BILL
325.00	04/01/05	APPLIED	96	BILL
325.00	05/05/05	APPLIED	96	BILL
245.78	06/10/05	APPLIED	96	BILL
325.00	11/07/05	APPLIED	02	BILL
325.00	12/07/05	APPLIED	02	BILL
53.11	02/05/01	APPLIED	96	BILL
53.11	03/01/01	APPLIED	95	BILL
21.13	03/12/01	APPLIED	95	BILL

Payments Continued:

PYMT AMOUNT	EFFECTIVE DATE	STATUS	TAX YEAR	TYPE
53.11	04/04/01	APPLIED	95	BILL
286.90	05/02/01	APPLIED	98	BILL
53.11	05/03/01	APPLIED	95	BILL
53.11	06/04/01	APPLIED	95	BILL
310.06	04/01/06	APPLIED	97	BILL
325.00	05/10/06	APPLIED	97	BILL
325.00	06/06/06	APPLIED	97	BILL
325.00	07/11/06	APPLIED	97	BILL
325.00	08/10/06	APPLIED	97	BILL
325.00	09/13/06	APPLIED	97	BILL
325.00	10/10/06	APPLIED	97	BILL
325.00	11/09/06	APPLIED	97	BILL
148.63	06/27/01	APPLIED	98	BILL
53.11	07/05/01	APPLIED	95	BILL
325.00	12/04/06	APPLIED	97	BILL
44.08	08/03/01	APPLIED	95	BILL
53.11	09/06/01	APPLIED	95	BILL
53.11	10/03/01	APPLIED	95	BILL
53.11	11/05/01	APPLIED	95	BILL
53.11	12/05/01	APPLIED	95	BILL
72.33	01/14/02	APPLIED	99	BILL
72.33	02/07/02	APPLIED	99	BILL
72.33	03/12/02	APPLIED	99	BILL
69.37	04/08/02	APPLIED	99	BILL
60.35	05/20/02	APPLIED	99	BILL
69.37	06/05/02	APPLIED	99	BILL
69.37	07/05/02	APPLIED	99	BILL
69.37	08/06/02	APPLIED	99	BILL
69.37	09/06/02	APPLIED	99	BILL
69.37	10/07/02	APPLIED	99	BILL
69.37	10/31/02	APPLIED	99	BILL
69.37	12/01/02	APPLIED	99	BILL
73.77	01/06/03	APPLIED	99	BILL

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[redacted] GRAYS

LN	DATE	AMOUNT	TY	APE	TYPE	DLN	STATUS
1	01/07/08	119.95	05	1205	BILL	08-02249113	APPLIED

Date: 01/24/2008 Time: 1:20:33 PM

Payments Continued:

PYMT AMOUNT	EFFECTIVE DATE	STATUS	TAX YEAR	TYPE
73.77	01/31/03	APPLIED	99	BILL
73.77	03/01/03	APPLIED	99	BILL
73.77	04/01/03	APPLIED	99	BILL
73.77	05/01/03	APPLIED	99	BILL
73.77	06/01/03	APPLIED	99	BILL
83.04	07/01/03	APPLIED	99	BILL
83.04	08/06/03	APPLIED	99	BILL
120.64	09/01/03	APPLIED	99	BILL
37.59	09/10/03	APPLIED	99	BILL
37.59	09/10/03	APPLIED	99	BILL
120.12	10/01/03	APPLIED	99	BILL
82.66	10/31/03	APPLIED	99	BILL
863.17	12/08/03	APPLIED	99	BILL

In addition to the Tax Year Computation, here is a listing of payments credited to your account. It includes the amount of the payment, the Tax Year the payment was applied to, and the Effective Date.

J. HOPKINS

TAXPAYER ADVOCATE
P O BOX 157
RANCHO CORDOVA CA 95741-0157

(916) 845-4528

In reply refer to:
108JH

CHARLES E GRAYS
[redacted]

DATE : 04/29/10
ACCOUNT NO : [redacted]
TAX YEAR : 2000
BALANCE DUE : $220.00 CR

In reply to your communication, please find below a summary of your personal income tax account with the State of California for the 2000 tax year.

ITEM NAME	DEBITS	CREDITS
TAX WITHHELD		$220.00
TOTAL DEBITS	0.00	
TOTAL CREDITS		220.00
BALANCE DUE		$220.00 CR

The above computation lists all tax liabilities, penalties, fees, interest and payments, that have been applied to the tax year shown as of the date of this notice. If there is a balance due, interest will continue to accrue until paid in full.
The Credit amount of $220.00 is out of the Statue of Limitations and may not be refunded or applied to any other tax year.

J. HOPKINS

This is a computation for Tax Year as stated below:

DATE : 04/29/10
ACCOUNT NO [redacted]
TAX YEAR : 2001
BALANCE DUE : $0

ITEM NAME	DEBITS	CREDITS
TOTAL TAX LIABILITY	$356.00	
TAX WITHHELD		$814.00
DEMAND PENALTY	89.00	
TOTAL PAYMENTS		2,439.46
TOTAL DEBITS	445.00	
TOTAL CREDITS		3,253.46
BALANCE DUE		$2,808.46 CR

The above computation lists all tax liabilities, penalties, fees, interest and payments, that have been applied to the tax year shown as of the date of this notice. If there is a balance due, interest will continue to accrue until paid in full.
The Credit amount of $2,808.46 is out of the Statue of Limitations and may not be refunded or applied to any other tax year.

J. HOPKINS

This is a computation for Tax Year as stated below:

DATE : 04/29/10
ACCOUNT NO [redacted]
TAX YEAR : 2002
BALANCE DUE : $0

ITEM NAME	DEBITS	CREDITS
TOTAL TAX LIABILITY	$513.00	
TAX WITHHELD		$768.00
DEMAND PENALTY	128.25	
TOTAL PAYMENTS		1,639.94
CREDIT TRANSFERS (OTHER YRS)		1,346.68
ADJUSTMENTS	0.01	
TOTAL DEBITS	641.26	
TOTAL CREDITS		3,754.62
BALANCE DUE		$3,113.36 CR

The above computation lists all tax liabilities, penalties, fees, interest and payments, that have been applied to the tax year shown as of the date of this notice. If there is a balance due, interest will continue to accrue until paid in full.
The Credit amount of $3,113.36 is out of the Statue of Limitations and may not be refunded or applied to any other tax year.

J. HOPKINS

This is a computation for Tax Year as stated below:

DATE : 04/29/10
ACCOUNT NO [redacted]
TAX YEAR : 2003
BALANCE DUE : $0

ITEM NAME	DEBITS	CREDITS
TOTAL TAX LIABILITY	$457.00	
TAX WITHHELD		$745.00
DEMAND PENALTY	114.25	
CO LIEN FEE	13.00	
REFUND DOLLAR AMOUNT	162.52	
INTEREST ALLOWED		1.77
TOTAL DEBITS	746.77	
TOTAL CREDITS		746.77

The above computation lists all tax liabilities, penalties, fees, interest and payments, that have been applied to the tax year shown as of the date of this notice. If there is a balance due, interest will continue to accrue until paid in full.

J. HOPKINS

This is a computation for Tax Year as stated below:

DATE : 04/29/10
ACCOUNT NO [redacted]
TAX YEAR : 2004
BALANCE DUE : $0

ITEM NAME	DEBITS	CREDITS
TOTAL TAX LIABILITY	$587.00	
TAX WITHHELD		$672.00
DEBIT TRANSFER (OTHER YRS)	2,696.50	
DEMAND PENALTY	146.75	
TOTAL PAYMENTS		2,745.81
INTEREST CHARGE	1.09	
INTEREST ALLOWED		13.53
TOTAL DEBITS	3,431.34	
TOTAL CREDITS		3,431.34

The above computation lists all tax liabilities, penalties, fees, interest and payments, that have been applied to the tax year shown as of the date of this notice. If there is a balance due, interest will continue to accrue until paid in full.

J. HOPKINS

This is a computation for Tax Year as stated below:

DATE : 04/29/10
ACCOUNT NO [redacted]
TAX YEAR : 2005
BALANCE DUE : $0

ITEM NAME	DEBITS	CREDITS
TOTAL TAX LIABILITY	$627.00	
TAX WITHHELD		$696.00
DEBIT TRANSFER (OTHER YRS)	2,803.85	
DEMAND PENALTY	156.75	
TOTAL PAYMENTS		1,274.14
CREDIT TRANSFERS (OTHER YRS)		1,599.86
INTEREST CHARGE	3.65	
INTEREST ALLOWED		21.25
TOTAL DEBITS	3,591.25	
TOTAL CREDITS		3,591.25

The above computation lists all tax liabilities, penalties, fees, interest and payments, that have been applied to the tax year shown as of the date of this notice. If there is a balance due, interest will continue to accrue until paid in full.

J. HOPKINS

This is a computation for Tax Year as stated below:

DATE : 04/29/10
ACCOUNT NO [redacted]
TAX YEAR : 2006
BALANCE DUE : $789.63

ITEM NAME	DEBITS	CREDITS
TOTAL TAX LIABILITY	$1,987.00	
TAX WITHHELD		$754.00
DEBIT TRANSFER (OTHER YRS)	126.83	
TOTAL PAYMENTS		850.85
INTEREST CHARGE	280.65	
TOTAL DEBITS	2,394.48	
TOTAL CREDITS		1,604.85
BALANCE DUE	$789.63	

The above computation lists all tax liabilities, penalties, fees, interest and payments, that have been applied to the tax year shown as of the date of this notice. If there is a balance due, interest will continue to accrue until paid in full.

J. HOPKINS

This is a computation for Tax Year as stated below:

DATE : 04/29/10
ACCOUNT NO [redacted]
TAX YEAR : 2007
BALANCE DUE : $3076.65

ITEM NAME	DEBITS	CREDITS
TOTAL TAX LIABILITY	$2,222.00	
TAX WITHHELD		$683.00
DELINQUENCY PENALTY	384.75	
DEMAND PENALTY	555.50	
FE FEE	119.00	
COLLECTION COST FEE	217.00	
INTEREST CHARGE	261.40	
TOTAL DEBITS	3,759.65	
TOTAL CREDITS		683.00
BALANCE DUE	$3,076.65	

The above computation lists all tax liabilities, penalties, fees, interest and payments, that have been applied to the tax year shown as of the date of this notice. If there is a balance due, interest will continue to accrue until paid in full.

J. HOPKINS

EXHIBIT # J1

Contained here are just printouts of all monies taken and applied according to the respondent yet it is not clear as to how they applied funds taken. Which is impossible to challenge because it leaves the respondent the option of controlling the flow of the taxpayer's money beyond logic and the capacity to know how these funds are being used. I took these printout to three CPA's experienced in dealing with the FTB and they all said the same thing. They had no way of determining how the FTB applies m=collected money to tax years nor the rational for crediting said monies.

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[redacted] GRAYS

LN	DATE	AMOUNT	TY	APE	TYPE	DLN	STATUS
13	03/01/03	73.77	99	1299	BILL	03-02343172	APPLIED
14	04/01/03	73.77	99	1299	BILL	03-02406627	APPLIED
15	05/01/03	73.77	99	1299	BILL	03-02482736	APPLIED
16	06/01/03	73.77	99	1299	BILL	03-02538442	APPLIED
17	07/01/03	83.04	99	1299	BILL	03-02618192	APPLIED
18	08/06/03	83.04	99	1299	BILL	03-02670513	APPLIED
19	09/01/03	120.64	99	1299	BILL	03-02730193	APPLIED
20	09/10/03	37.59	99	1299	BILL	03-02737054	APPLIED
21	10/01/03	120.12	99	1299	BILL	03-02790826	APPLIED
22	10/31/03	82.66	99	1299	BILL	03-02841122	APPLIED
23	12/08/03	863.17	99	1299	BILL	03-02894581	APPLIED

LN: __ ==========

Date: 01/24/2008 Time: 1:24:51 PM

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[redacted] GRAYS

LN	DATE	AMOUNT	TY	APE	TYPE	DLN	STATUS
1	03/12/02	72.33	99	1299	BILL	02-02634781	APPLIED
2	04/08/02	69.37	99	1299	BILL	02-02676666	APPLIED
3	05/20/02	60.35	99	1299	BILL	02-02731947	APPLIED
4	06/05/02	69.37	99	1299	BILL	02-02788062	APPLIED
5	07/05/02	69.37	99	1299	BILL	02-02853134	APPLIED
6	08/06/02	69.37	99	1299	BILL	02-02914859	APPLIED
7	09/06/02	69.37	99	1299	BILL	02-02969811	APPLIED
8	10/07/02	69.37	99	1299	BILL	02-03027440	APPLIED
9	10/31/02	69.37	99	1299	BILL	02-03079961	APPLIED
10	12/01/02	69.37	99	1299	BILL	02-03131685	APPLIED
11	01/06/03	73.77	99	1299	BILL	03-02241558	APPLIED
12	01/31/03	73.77	99	1299	BILL	03-02288303	APPLIED
13	03/01/03	73.77	99	1299	BILL	03-02343172	APPLIED

Date: 01/24/2008 Time: 1:24:42 PM

[redacted] GRAYS

LN	DATE	AMOUNT	TY	APE	TYPE	DLN	STATUS
13	04/04/01	53.11	95	1295	BILL	01-02705395	APPLIED
14	05/02/01	286.90	98	1298	BILL	01-02749268	APPLIED
15	05/03/01	53.11	95	1295	BILL	01-02769320	APPLIED
16	06/04/01	53.11	95	1295	BILL	01-02823855	APPLIED
17	06/27/01	148.63	98	1298	BILL	01-02895873	APPLIED
18	07/05/01	53.11	95	1295	BILL	01-02896883	APPLIED
19	08/03/01	44.08	95	1295	BILL	01-02958331	APPLIED
20	09/06/01	53.11	95	1295	BILL	01-03017000	APPLIED
21	10/03/01	53.11	95	1295	BILL	01-03063021	APPLIED
22	11/05/01	53.11	95	1295	BILL	01-03118298	APPLIED
23	12/05/01	53.11	95	1295	BILL	01-03165677	APPLIED
24	01/14/02	72.33	99	1299	BILL	02-02546093	APPLIED
25	02/07/02	72.33	99	1299	BILL	02-02581806	APPLIED

Date: 01/24/2008 Time: 1:24:26 PM

[redacted] GRAYS

LN	DATE	AMOUNT	TY	APE	TYPE	DLN	STATUS
1	12/01/04	0.00	02	1202	BILL	04-02995959	CANCELLED
2	10/01/04	325.00	95	1295	BILL	04-02852621	APPLIED
3	11/10/04	325.00	95	1295	BILL	04-02933887	APPLIED
4	12/01/04	325.00	95	1295	BILL	04-02995959	APPLIED
5	02/03/00	19.60	96	1296	BILL	00-02316540	APPLIED
6	02/28/00	289.00	95	1295	BILL	00-02359660	APPLIED
7	03/06/00	19.60	96	1296	BILL	00-02369156	APPLIED
8	04/15/00	287.15	95	1295	BILL	00-02461250	APPLIED
9	11/14/00	475.79	98	1298	BILL	00-02861751	APPLIED
10	02/05/01	53.11	96	1296	BILL	01-02592372	APPLIED
11	03/01/01	53.11	95	1295	BILL	01-02647464	APPLIED
12	03/12/01	21.13	95	1295	BILL	01-02655250	APPLIED
13	04/04/01	53.11	95	1295	BILL	01-02705395	APPLIED

LN: __

Date: 01/24/2008 Time: 1:24:18 PM

[redacted] GRAYS

LN	DATE	AMOUNT	TY	APE	TYPE	DLN	STATUS
13	09/10/04	279.89	01	1201	BILL	04-02797102	APPLIED
14	09/10/04	45.11	95	1295	BILL	04-02797102	APPLIED
15	08/25/99	632.28	95	1295	BILL	99-02863636	APPLIED
16	10/15/99	215.01	95	1295	BILL	99-03027864	APPLIED
17	10/01/04	0.00	02	1202	BILL	04-02852621	CANCELLED
18	11/03/99	10.07	96	1296	BILL	99-03073207	APPLIED
19	11/03/99	10.80	96	1296	BILL	99-03074398	APPLIED
20	11/03/99	10.80	96	1296	BILL	99-03074365	APPLIED
21	11/03/99	10.80	96	1296	BILL	99-03074366	APPLIED
22	12/03/99	17.74	96	1296	BILL	99-03174240	APPLIED
23	11/10/04	0.00	02	1202	BILL	04-02933887	CANCELLED
24	12/14/99	213.15	95	1295	BILL	00-02209317	APPLIED
25	01/03/00	19.95	96	1296	BILL	00-02251955	APPLIED

LN: __ ==========

Date: 01/24/2008 Time: 1:24:00 PM

[redacted] GRAYS

LN	DATE	AMOUNT	TY	APE	TYPE	DLN	STATUS
1	01/09/04	332.78	99	1299	BILL	04-02238730	APPLIED
2	01/09/04	534.57	01	1201	BILL	04-02238730	APPLIED
3	04/09/04	325.00	01	1201	BILL	04-02432409	APPLIED
4	07/03/98	9.82	95	1295	BILL	98-02789746	APPLIED
5	09/17/98	353.72	95	1295	BILL	98-02997265	APPLIED
6	11/13/98	148.54	95	1295	BILL	98-03175525	APPLIED
7	05/10/04	325.00	01	1201	BILL	04-02510462	APPLIED
8	06/01/04	325.00	01	1201	BILL	04-02596905	APPLIED
9	05/24/99	407.84	95	1295	BILL	99-02632711	APPLIED
10	07/12/04	325.00	01	1201	BILL	04-02667978	APPLIED
11	08/09/04	325.00	01	1201	BILL	04-02734549	APPLIED
12	07/14/99	100.00	95	1295	BILL	99-02759633	APPLIED
13	09/10/04	279.89	01	1201	BILL	04-02797102	APPLIED

LN: __

Date: 01/24/2008 Time: 1:23:53 PM

[redacted] GRAYS

LN	DATE	AMOUNT	TY	APE	TYPE	DLN	STATUS
13	08/08/05	325.00	95	1295	BILL	05-02706593	APPLIED
14	10/11/05	0.00	03	1203	BILL	05-02808589	CANCELLED
15	10/11/05	325.00	95	1295	BILL	05-02808589	APPLIED
16	01/10/05	325.00	95	1295	BILL	05-02245262	APPLIED
17	02/07/05	325.00	96	1296	BILL	05-02305614	APPLIED
18	03/01/05	325.00	96	1296	BILL	05-02369543	APPLIED
19	04/01/05	325.00	96	1296	BILL	05-02463970	APPLIED
20	05/05/05	325.00	96	1296	BILL	05-02530057	APPLIED
21	06/10/05	245.78	96	1296	BILL	05-02590055	APPLIED
22	11/07/05	325.00	02	1202	BILL	05-02862531	APPLIED
23	12/07/05	325.00	02	1202	BILL	05-02916761	APPLIED

LN: __

Date: 01/24/2008 Time: 1:21:17 PM

[redacted] GRAYS

LN	DATE	AMOUNT	TY	APE	TYPE	DLN	STATUS
1	01/10/05	0.00	02	1202	BILL	05-02245262	CANCELLED
2	02/07/05	0.00	02	1202	BILL	05-02305614	CANCELLED
3	03/01/05	0.00	02	1202	BILL	05-02369543	CANCELLED
4	04/01/05	0.00	02	1202	BILL	05-02463970	CANCELLED
5	05/05/05	0.00	02	1202	BILL	05-02530057	CANCELLED
6	06/10/05	0.00	02	1202	BILL	05-02590055	CANCELLED
7	06/10/05	79.22	95	1295	BILL	05-02590055	APPLIED
8	07/11/05	0.00	03	1203	BILL	05-02645958	CANCELLED
9	08/08/05	0.00	03	1203	BILL	05-02706593	CANCELLED
10	09/08/05	0.00	03	1203	BILL	05-02756890	CANCELLED
11	09/08/05	325.00	95	1295	BILL	05-02756890	APPLIED
12	07/11/05	325.00	95	1295	BILL	05-02645958	APPLIED
13	08/08/05	325.00	95	1295	BILL	05-02706593	APPLIED

LN: __

Date: 01/24/2008 Time: 1:21:11 PM

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[redacted] GRAYS

LN	DATE	AMOUNT	TY	APE	TYPE	DLN	STATUS
13	05/10/06	325.00	97	1297	BILL	06-02508299	APPLIED
14	06/06/06	325.00	97	1297	BILL	06-02582305	APPLIED
15	07/11/06	325.00	97	1297	BILL	06-02652895	APPLIED
16	08/10/06	325.00	97	1297	BILL	06-02721596	APPLIED
17	09/13/06	325.00	97	1297	BILL	06-02782005	APPLIED
18	10/10/06	325.00	97	1297	BILL	06-02829293	APPLIED
19	11/09/06	325.00	97	1297	BILL	06-02885598	APPLIED
20	12/04/06	325.00	97	1297	BILL	06-02931654	APPLIED

LN: __ ==========

Date: 01/24/2008 Time: 1:21:05 PM

[redacted] GRAYS

LN	DATE	AMOUNT	TY	APE	TYPE	DLN	STATUS
1	01/09/06	325.00	02	1202	BILL	06-02242063	APPLIED
2	02/07/06	325.00	02	1202	BILL	06-02307098	APPLIED
3	03/09/06	325.00	02	1202	BILL	06-02365197	APPLIED
4	04/01/06	14.94	02	1202	BILL	06-02439486	APPLIED
5	04/01/06	0.00	03	1203	BILL	06-02439486	CANCELLED
6	05/10/06	0.00	03	1203	BILL	06-02508299	CANCELLED
7	06/06/06	0.00	03	1203	BILL	06-02582305	CANCELLED
8	07/11/06	0.00	03	1203	BILL	06-02652895	CANCELLED
9	08/10/06	0.00	03	1203	BILL	06-02721596	CANCELLED
10	09/13/06	0.00	03	1203	BILL	06-02782005	CANCELLED
11	10/10/06	0.00	03	1203	BILL	06-02829293	CANCELLED
12	04/01/06	310.06	97	1297	BILL	06-02439486	APPLIED
13	05/10/06	325.00	97	1297	BILL	06-02508299	APPLIED

==========

[redacted] GRAYS

LN	DATE	AMOUNT	TY	APE	TYPE	DLN	STATUS
1	01/08/07	325.00	04	1204	BILL	07-02249346	APPLIED
2	02/15/07	325.00	04	1204	BILL	07-02346519	APPLIED
3	03/01/07	325.00	04	1204	BILL	07-02395107	APPLIED
4	04/01/07	325.00	04	1204	BILL	07-02468500	APPLIED
5	05/07/07	325.00	04	1204	BILL	07-02545933	APPLIED
6	06/15/07	325.00	04	1204	BILL	07-02639815	APPLIED
7	07/06/07	325.00	04	1204	BILL	07-02671262	APPLIED
8	07/27/07	325.00	04	1204	BILL	07-02746182	APPLIED
9	09/07/07	145.81	04	1204	BILL	07-02813060	APPLIED
10	09/07/07	179.19	05	1205	BILL	07-02813060	APPLIED
11	10/04/07	325.00	05	1205	BILL	07-02859077	APPLIED
12	11/02/07	325.00	05	1205	BILL	07-02925310	APPLIED
13	12/05/07	325.00	05	1205	BILL	07-02995034	APPLIED

Date: 01/24/2008 Time: 1:20:38 PM

EXHIBIT # J2

Contained her are the two checks sent to the appellant for 1997 and 1998, the appellant does not accept the rationale of counsel for issuing partial refund for these year to the appellant when the years before and all years that follow are SOL years. With 1995 being effectively tolled in that there was a Bankruptcy in place and even if it had been dismissed it was dismissed after the due date for the 1995 return to have been filed 1995 was effectively tolled, meaning that the SOL would have to restart and no just pick up where it left off.

Additionally appellant was sent the two check for 2000 each for 1997 and 1998, yet the remaining years are subject completely to the SOL well 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002 are SOL issues if this then why the two checks for 1997 and 1998 being sent back to the appellant. Do not the years 1997 and 1998 fall in the range of SOL of 1995 thru 2002.

Again whatever is convenient for the FTB they will do. The appellant feels that the FTB sent out the checks before it realized it could use the SOL proclivity to keep it all. The 4 years statute of limitation is a nice argument but is no logical by definition. It is nothing more that an inconvenient un-truth.

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

STATUTE OF LIMITATIONS

CHARLES GRAYS
[redacted]

Date: 06/26/08
DLN: 08-62923312
Account No: [redacted]
Tax Year: 1997

We recently processed your tax return/refund claim for the above tax year. Your account now shows a credit for that tax year. However, because of a statute of limitations for claiming credits, we reduced or fully denied your refund. A claim for refund of a credit must meet one of these guidelines:

The refund claim must be filed within four years from the tax return's original due date.
The claim must be filed within four years from the date the return was filed, as long as it was filed by the extended due date for that tax year.
The claim is made within one year of the date of the payment (this is true even if the four-year statute has passed).

We did not receive your refund claim within one of these periods. Therefore, we cannot allow a refund of any credit that is outside of the statute of limitations. The following breakdown reflects the credit on your account. It shows the total amount of the credit, the amount that cannot be refunded, and any amount that we can refund because it is still within the statute of limitations.

Total Credit:	$2748
Nonrefundable Amount:	$2748.15
Net Amount To Be Refunded:	$0.00

If you believe this action is incorrect, you can file an appeal with the State Board of Equalization. The appeal procedures are outlined in the enclosed *FTB 1084, Personal Income Tax Denial of Claim for Refund Information*. Our action will become final if you do not file an appeal by 09/24/08.

Taxpayer Services

Enclosure
FTB 1084

TELEPHONE AND INTERNET ASSISTANCE

(For state income tax issues unrelated to your appeal)
From within the United States, call ..... (800) 852-5711
From outside the United States, call (not toll-free) ..... (916) 845-6500

Website at: **www.ftb.ca.gov**

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

STATUTE OF LIMITATIONS

CHARLES GRAYS
[redacted]

Date: 06/26/08
DLN: 08-62923311
Account No: [redacted]
Tax Year: 1998

We recently processed your tax return/refund claim for the above tax year. Your account now shows a credit for that tax year. However, because of a statute of limitations for claiming credits, we reduced or fully denied your refund. A claim for refund of a credit must meet one of these guidelines:

- The refund claim must be filed within four years from the tax return's original due date.
- The claim must be filed within four years from the date the return was filed, as long as it was filed by the extended due date for that tax year.
- The claim is made within one year of the date of the payment (this is true even if the four-year statute has passed).

We did not receive your refund claim within one of these periods. Therefore, we cannot allow a refund of any credit that is outside of the statute of limitations. The following breakdown reflects the credit on your account. It shows the total amount of the credit, the amount that cannot be refunded, and any amount that we can refund because it is still within the statute of limitations.

Total Credit:	$1124
Nonrefundable Amount:	$1124.82
Net Amount To Be Refunded:	$0.00

If you believe this action is incorrect, you can file an appeal with the State Board of Equalization. The appeal procedures are outlined in the enclosed *FTB 1084, Personal Income Tax Denial of Claim for Refund Information*. Our action will become final if you do not file an appeal by 09/24/08.

Taxpayer Services

Enclosure
FTB 1084

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STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

STATUTE OF LIMITATIONS

CHARLES GRAYS
[redacted]

Date: 06/26/08
DLN: 08-62923310
Account No: [redacted]
Tax Year: 1999

We recently processed your tax return/refund claim for the above tax year. Your account now shows a credit for that tax year. However, because of a statute of limitations for claiming credits, we reduced or fully denied your refund. A claim for refund of a credit must meet one of these guidelines:

The refund claim must be filed within four years from the tax return's original due date.
The claim must be filed within four years from the date the return was filed, as long as it was filed by the extended due date for that tax year.
The claim is made within one year of the date of the payment (this is true even if the four-year statute has passed).

We did not receive your refund claim within one of these periods. Therefore, we cannot allow a refund of any credit that is outside of the statute of limitations. The following breakdown reflects the credit on your account. It shows the total amount of the credit, the amount that cannot be refunded, and any amount that we can refund because it is still within the statute of limitations.

Total Credit:	$3132
Nonrefundable Amount:	$3132.46
Net Amount To Be Refunded:	$0.00

If you believe this action is incorrect, you can file an appeal with the State Board of Equalization. The appeal procedures are outlined in the enclosed *FTB 1084, Personal Income Tax Denial of Claim for Refund Information*. Our action will become final if you do not file an appeal by 09/24/08.

Taxpayer Services

Enclosure
FTB 1084

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STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

STATUTE OF LIMITATIONS

CHARLES GRAYS
[redacted]

Date: 06/26/08
DLN: 08-62923309
Account No: [redacted]
Tax Year: 2000

We recently processed your tax return/refund claim for the above tax year. Your account now shows a credit for that tax year. However, because of a statute of limitations for claiming credits, we reduced or fully denied your refund. A claim for refund of a credit must meet one of these guidelines:

The refund claim must be filed within four years from the tax return's original due date.
The claim must be filed within four years from the date the return was filed, as long as it was filed by the extended due date for that tax year.
The claim is made within one year of the date of the payment (this is true even if the four-year statute has passed).

We did not receive your refund claim within one of these periods. Therefore, we cannot allow a refund of any credit that is outside of the statute of limitations. The following breakdown reflects the credit on your account. It shows the total amount of the credit, the amount that cannot be refunded, and any amount that we can refund because it is still within the statute of limitations.

Total Credit:	$220
Nonrefundable Amount:	$220.00
Net Amount To Be Refunded:	$0.00

If you believe this action is incorrect, you can file an appeal with the State Board of Equalization. The appeal procedures are outlined in the enclosed *FTB 1084, Personal Income Tax Denial of Claim for Refund Information*. Our action will become final if you do not file an appeal by 09/24/08.

Taxpayer Services

Enclosure
FTB 1084

TELEPHONE AND INTERNET ASSISTANCE

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From outside the United States, call (not toll-free) ..... (916) 845-6500

Website at: **www.ftb.ca.gov**

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STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

STATUTE OF LIMITATIONS

CHARLES GRAYS
[redacted]

Date: 06/26/08
DLN: 08-62923317
Account No [redacted]
Tax Year: 2001

We recently processed your tax return/refund claim for the above tax year. Your account now shows a credit for that tax year. However, because of a statute of limitations for claiming credits, we reduced or fully denied your refund. A claim for refund of a credit must meet one of these guidelines:

The refund claim must be filed within four years from the tax return's original due date.
The claim must be filed within four years from the date the return was filed, as long as it was filed by the extended due date for that tax year.
The claim is made within one year of the date of the payment (this is true even if the four-year statute has passed).

We did not receive your refund claim within one of these periods. Therefore, we cannot allow a refund of any credit that is outside of the statute of limitations. The following breakdown reflects the credit on your account. It shows the total amount of the credit, the amount that cannot be refunded, and any amount that we can refund because it is still within the statute of limitations.

Total Credit:	$2808
Nonrefundable Amount:	$2808.46
Net Amount To Be Refunded:	$0.00

If you believe this action is incorrect, you can file an appeal with the State Board of Equalization. The appeal procedures are outlined in the enclosed *FTB 1084, Personal Income Tax Denial of Claim for Refund Information*. Our action will become final if you do not file an appeal by 09/24/08.

Taxpayer Services

Enclosure
FTB 1084

TELEPHONE AND INTERNET ASSISTANCE

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STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

STATUTE OF LIMITATIONS

CHARLES GRAYS
[redacted]

Date: 06/26/08
DLN: 08-62923315
Account No: [redacted]
Tax Year: 2002

We recently processed your tax return/refund claim for the above tax year. Your account now shows a credit for that tax year. However, because of a statute of limitations for claiming credits, we reduced or fully denied your refund. A claim for refund of a credit must meet one of these guidelines:

The refund claim must be filed within four years from the tax return's original due date.
The claim must be filed within four years from the date the return was filed, as long as it was filed by the extended due date for that tax year.
The claim is made within one year of the date of the payment (this is true even if the four-year statute has passed).

We did not receive your refund claim within one of these periods. Therefore, we cannot allow a refund of any credit that is outside of the statute of limitations. The following breakdown reflects the credit on your account. It shows the total amount of the credit, the amount that cannot be refunded, and any amount that we can refund because it is still within the statute of limitations.

Total Credit:	$3113
Nonrefundable Amount:	$3113.36
Net Amount To Be Refunded:	$0.00

If you believe this action is incorrect, you can file an appeal with the State Board of Equalization. The appeal procedures are outlined in the enclosed *FTB 1084, Personal Income Tax Denial of Claim for Refund Information.* Our action will become final if you do not file an appeal by 09/24/08.

Taxpayer Services

Enclosure
FTB 1084

TELEPHONE AND INTERNET ASSISTANCE

(For state income tax issues unrelated to your appeal)
From within the United States, call ..... (800) 852-5711
From outside the United States, call (not toll-free) ..... (916) 845-6500

Website at: **www.ftb.ca.gov**

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

STATUTE OF LIMITATIONS

CHARLES GRAYS
[redacted]

Date: 06/26/08
DLN: 08-62923315
Account No: [redacted]
Tax Year: 2002

We recently processed your tax return/refund claim for the above tax year. Your account now shows a credit for that tax year. However, because of a statute of limitations for claiming credits, we reduced or fully denied your refund. A claim for refund of a credit must meet one of these guidelines:

The refund claim must be filed within four years from the tax return's original due date.
The claim must be filed within four years from the date the return was filed, as long as it was filed by the extended due date for that tax year.
The claim is made within one year of the date of the payment (this is true even if the four-year statute has passed).

We did not receive your refund claim within one of these periods. Therefore, we cannot allow a refund of any credit that is outside of the statute of limitations. The following breakdown reflects the credit on your account. It shows the total amount of the credit, the amount that cannot be refunded, and any amount that we can refund because it is still within the statute of limitations.

Total Credit:	$3113
Nonrefundable Amount:	$3113.36
Net Amount To Be Refunded:	$0.00

If you believe this action is incorrect, you can file an appeal with the State Board of Equalization. The appeal procedures are outlined in the enclosed *FTB 1084, Personal Income Tax Denial of Claim for Refund Information*. Our action will become final if you do not file an appeal by 09/24/08.

Taxpayer Services

Enclosure
FTB 1084

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From outside the United States, call (not toll-free) ..... (916) 845-6500

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Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

EXHIBIT # K

During this time the Respondent initiated collection on the appellant and in so doing filed multiple TAX Liens agains the appellant often for the same year. Upon filling the taxes for you years the liens were removed once. Two years had double liens on the appellant and are still active.

During this time the respondent also failed or simply refused to notify the appellant as required under RTC sections **21019**. Also that the liens cannot be filed if the appellant is actively in an installment agreement 21001 thru 21028 .

You can call my agreement with the respondent what you want it is still an installment agreement by legal definition.

21019. (a) At least 30 days prior to the filing or recording of liens under Chapter 14 (commencing with Section 7150) or Chapter 14.5 (commencing with Section 7220) of Division 7 of Title 1 of the Government Code, the board shall mail to the taxpayer a preliminary notice. The notice shall specify the statutory authority of the board for filing or recording the lien, indicate the earliest date on which the lien may be filed or recorded, and state the remedies available to the taxpayer to prevent the filing or recording of the lien. In the event tax liens are filed for the same liability in multiple counties, only one preliminary notice shall be sent.

[redacted] GRAYS

LIEN ID	STATUS	STATUS DATE	IN ERROR	SPOUSE ID	LIEN TAX YEARS
110-0011100	RELEASED	11/05/05			95
06301-3338090	RELEASED	04/08/08			03
060-3645050	RELEASED	04/08/08			96 97 98

RECEIVED
JUN 10 2008
FRANCHISE TAX BOARD
LOS ANGELES CA

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0011

HM95

491300310006

Notice Date: 11/01/06

11010603++++++++++++[redacted]00000000000000000029229648

TAX LIEN NOTICE

☐ Check this box and indicate new address on reverse.

Account Number [redacted]

Tax Year(s): 2003

CHARLES E GRAYS
[redacted]

Balance Due: **$2,922.96**
Due Date: **PAST DUE**

Return this part with your payment ↑

Keep this part for your records ↓

[redacted] Notice Date: 11/01/06
Name: CHARLES E GRAYS

WE HAVE ISSUED A STATE TAX LIEN FOR YOUR DELINQUENT CALIFORNIA PERSONAL INCOME TAXES. THE LIEN ATTACHES TO ALL REAL PROPERTY YOU OWN OR ACQUIRE IN LOS ANGELES COUNTY.

A lien is a public record and may seriously damage your credit until it is released. Failure to pay the balance due immediately may result in additional collection actions, including taking part of your wages, contacting third parties, and taking other actions allowed by law, without further notice.

The balance due shown below summarizes the tax liabilities included in this lien and the lien recording fees (listed under COLLECT FEES). Additional penalties and interest accrue at the rate set by law from the notice date to the date we receive payment. However, no additional interest will accrue if we receive full payment within 15 days from the date of this notice.

Please make your check or money order payable to the **FRANCHISE TAX BOARD**, write your account number on your payment to ensure proper credit to your account.

Mail your payment to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0011

If you write to us, please include your daytime and evening phone numbers. You may contact us at one of the following numbers: (800) 689-4776, (outside the U.S. call (916) 845-7044), or TDD (800) 822-6268.

Upon satisfaction of the tax liability (including any penalties and accrued interest) represented by the lien, the Franchise Tax Board will record a certificate of release in the county recorder where the state tax lien is recorded. A lien release will be mailed no later than 40 days after the liability is satisfied. If payment is made by check, the 40-day period does not commence until the check has been paid by the financial institution upon which it was drawn.

BALANCE SUMMARY FOR ACCOUNT [redacted]

TAX YEAR	TAX	* PENALTY AMOUNT	* PENALTY CODE **	* INTEREST	COLLECT * FEES	PAYMENTS	ADJUSTMENTS	TAX YEAR AMOUNT
[redacted]	[redacted]	958.25	AD	317.71	103.00	$0.00	$-745.00	[redacted]
						BALANCE DUE	**$2,922.96**	

PENALTIES, INTEREST, FEES AND YOUR RIGHTS AS A CALIFORNIA TAXPAYER ARE EXPLAINED ON THE ENCLOSED INSERT FTB 1140.

** PENALTY CODES AND OTHER LIABILITY CODES ARE LISTED ON THE BACK.

FTB 4913 V1 ARCS (REV 03-2006)

#6

beginning with Sec. 6250) provide measures to assure fair treatment of individuals who are the subjects of state agency records.

These acts place specific requirements on state agencies in the collection, use, maintenance and dissemination of information relating to individuals. With exceptions, individuals may review, obtain copies, request amendments and corrections, and dispute information pertaining to them in state records.

Civil remedies and penalties are provided for violations that adversely affect individuals who are the subjects of State agency records.

The Revenue and Taxation Code (R&TC) provides for the confidentiality of tax data and the statutory right to access data. All information on an individual personal income tax return is confidential. Exceptions occur only when the information has been made a matter of public record. For example, the filing of a Notice of State Tax Lien with the county recorder's office is tax information that has become public record. The notice includes the amount due, the name and last known address of the taxpayer liable for the amount due, and the fact that the FTB has complied with all provisions of the law in the computation and levy of the amount due.

A lien may be filed if a taxpayer or person fails to pay any liability imposed by the R&TC at the time it becomes due and payable. For the purpose of state tax liens, amounts are "due and payable" on the following dates:

1. For amounts of any liability disclosed on a return filed on or before the date payment is due (with regard to any extension of time to pay), the date the amount is established on the records of the Franchise Tax Board, except that in no case will it be prior to the day after the payment due date.

2. For amounts of any liability disclosed on a return filed on or after the date payment is due (with regard to any extension of time to pay), the date the amount is established on the records of the Franchise Tax Board.

3. For amounts of any liability pertaining to jeopardy assessments, the date the notice of the Franchise Tax Board's finding is mailed or issued.

4. For all other amounts of liability, the date the assessment is final.

The Taxpayer Bill of Rights requires notification be sent to the taxpayer at least 30 days prior to the filing of a state tax lien. The notification must include the statutory authority for issuing the lien, the earliest date on which the lien may be filed or recorded and the remedies available to the taxpayer to prevent the filing of the lien.

Once a notice of state tax lien has been recorded or filed, a state tax lien continues in effect for 10 years from the date of recording or filing. The recording of the state tax lien establishes a public record of the existence of the state tax lien against all property and rights to property whether real or personal, tangible or intangible, including all after-acquired property and rights to property, belonging to the taxpayer and located in this state.

REVENUE AND TAXATION CODE SECTION 21001-21028

- Furthermore, FTB cannot file a Lien; if in fact an arrangement or installment agreement is in effect for purpose of collecting monies to tax years.

(d) The procedures described in subdivision (c) shall apply to liens that are filed or recorded in either of the following ways: **(1) Not in accordance with administrative procedures.** **(2) After the taxpayer has entered into an installment payment agreement under Section 19008 to satisfy the tax liability for which the lien was filed or recorded, unless the agreement provides for the filing or recording of the lien.** (e) If after filing or recording the lien, the board determines that a release of the lien will facilitate the collection of the tax liability or will be in the best interest of the taxpayer and the state, it shall mail a release of that lien to the taxpayer and the entity recording the lien. If the lien is obstructing a lawful transaction and its release will facilitate the collection of the tax liability, or will be in the best interest of the taxpayer and the state, the board shall immediately do both of the following: (1) Issue a release of lien to the appropriate party.

(2) Upon the request of the taxpayer, mail a copy of the release to the credit reporting companies, financial institutions, or any creditor whose name and address is provided by the taxpayer. (f) This section shall not limit the circumstances in which the Franchise Tax Board may release a lien. The Franchise Tax Board may release a lien under any circumstances to facilitate the collection of the tax liability or, if that release is in the best interest of the taxpayer and state, and take any action associated with the release of that lien it deems appropriate. (g) The amendments made by the act adding this subdivision are operative on or after January 1, 1998.

REVENUE AND TAXATION CODE SECTION 19001-19011

19008. (a) The Franchise Tax Board may, in cases of financial hardship, as determined by the Franchise Tax Board, allow a taxpayer to enter into **installment payment agreements with the Franchise Tax Board** to make full or partial payment of taxes due, plus applicable interest and penalties over the life of the installment period. Failure by a taxpayer to comply fully with the terms of the installment payment agreement shall render the agreement null and void, unless the Franchise Tax Board determines that the failure was due to a reasonable cause, and the total amount of tax, interest, and all penalties shall be immediately due and payable

REVENUE AND TAXATION CODE
SECTION 21001-21028

21019. (a) At least 30 days prior to the filing or recording of liens under Chapter 14 (commencing with Section 7150) or Chapter 14.5 (commencing with Section 7220) of Division 7 of Title 1 of the Government Code, the board shall mail to the taxpayer a preliminary notice. The notice shall specify the statutory authority of the board for filing or recording the lien, indicate the earliest date on which the lien may be filed or recorded, and state the remedies available to the taxpayer to prevent the filing or recording of the lien. In the event tax liens are filed for the same liability in multiple counties, only one preliminary notice shall be sent. (b) The lien shall not be filed or recorded if the taxpayer demonstrates to the board by substantial evidence, <u>within 30 days after receiving the notice,</u> that a filing or recording of a lien would be in error. The preliminary notice required by this section shall not apply to jeopardy assessments authorized by Article 5 (commencing with Section 19081) of Chapter 4 of Part 10.2. (c) If after filing or recording the lien, the board determines that its action was in error, it shall mail a release to the taxpayer and the entity recording the lien as soon as possible, but not later than seven working days, after this determination or the receipt of the lien recording information, whichever is later. The release shall contain a statement that the lien was filed in error. If the erroneous lien is obstructing a lawful transaction, the board shall immediately issue a release of lien to the appropriate party. Upon the request of the taxpayer, a copy of the release shall be mailed to the major credit reporting companies in the county where the lien was filed.

EXHIBIT # K1

All that was ever sent to me were the annual notices' of how much I was being garnished and the FTB had no problem sending me notices to my correct address then as you can see the respondent sent these to my Employer and my employer forwarded ti to the appellant, interesting so the respondent could not do this with the NPA after all look at the date of the first annual notice the date is 2000 and so to 2001 both still tied to the 1043 Magnolia ave address where I love with my mother until I got married in 1983

My residential addresses:

Year		
1982 to 1983	[redacted]	Mother's home appellant live with mother
1983 to 1985		
1985 to 1998		bought home
1999 to present		

An assessment is timely if it is mailed to the taxpayer's last-known address before the applicable time limit. As a general rule, a taxpayer's last-known address is the address that appears on the taxpayer's <u>most recently filed return, unless FTB is given clear and concise notice of a different address.</u> (Taylor v. Commissioner, (1990) T.C. Memo. 1990-559; King v. Commissioner (9th Cir. 1988) 857 F.2d 676; Appeal of W. L. Bryant, 83-SBE-180, August 17, 1983.)

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO Box 942867
Sacramento CA 94267-0011
Telephone: (916) 845-7044

HM93

EARNINGS WITHHOLDING ORDER FOR TAXES

PART 4 – TAXPAYER'S COPY OF ORDER

Date: 09/07/00 19360925000

Case Number: [redacted]
Account Number:
SSN:

DEPARTMENT OF TRANSPORATION
% LAURINE BOHAMERA DEPT OF TRA
[redacted]

Tax Year(s): 1998,1997,1996,1995

Taxpayer's Name and Address:

CHARLES E GRAYS
[redacted]

AMOUNT DUE
$11,527.68

THIS EARNINGS WITHHOLDING ORDER FOR TAXES has been issued, under authorization of Section 706.074 of the California Code of Civil Procedure, to enforce payment of a tax liability currently due the State of California from the above-named taxpayer.

YOU ARE REQUIRED TO DO ALL OF THE FOLLOWING:

1. WITHHOLD from the taxpayer's earnings for each pay period an amount equivalent to the lesser of 25% of weekly disposable earnings, OR the amount of weekly disposable earnings that exceeds 30 times the federal minimum hourly wage.
2. BEGIN WITHHOLDING from the taxpayer's earnings for the first pay period that ends 10 or more days after receipt of this Order.
3. CONTINUE WITHHOLDING until the total amount due is withheld or until this Order is withdrawn by the Franchise Tax Board. Please see Page 8, Section B "Duration of Order."
4. REMIT to the Franchise Tax Board, not later than the 15th day of each month, all amounts withheld from the taxpayer's pay periods that ended during the previous month. If you elect to remit more frequently than monthly, remit the amount withheld from each pay period not later than 10 days after the end of each pay period. Please enclose with each payment a copy of Part I of this Order, and place the taxpayer's full name and account number on your remittance, and make payable to the FRANCHISE TAX BOARD. Mail to the Franchise Tax Board address shown at the top of this page.
5. DELIVER Parts 3 and 4 of this Order to the taxpayer within 10 days after receipt of this Order.
6. COMPLETE Part 2 of this Order and mail it to the Franchise Tax Board in the enclosed return envelope within 15 days after receipt of this Order. This request for information concerning the employee shown above is made under authorization of Section 19504 of the California Revenue and Taxation Code.

SEE THE PAGE 8 FOR ADDITIONAL INSTRUCTIONS.

Thank you for your cooperation in this matter.

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO Box 942867
Sacramento CA 94267-0011
Telephone: (916) 845-7044

HM93

EARNINGS WITHHOLDING ORDER FOR TAXES

PART 3 – NOTICE OF TAXPAYER'S RIGHTS

Date: 09/07/00 19360925000

Case Number: [redacted]
Account Number:
SSN:

DEPARTMENT OF TRANSPORATION
% LAURINE BOHAMERA DEPT OF TRA
[redacted]

Tax Year(s): 1998,1997,1996,1995

Taxpayer's Name and Address:

CHARLES E GRAYS
[redacted]

AMOUNT DUE
$11,527.68

AN EARNINGS WITHHOLDING ORDER HAS BEEN ISSUED to the employer shown above under authorization of Section 706.074 of the California Code of Civil Procedure, to enforce payment of your tax liability due the State of California.

YOUR EMPLOYER IS REQUIRED TO:

1. WITHHOLD from your earnings for each pay period an amount equivalent to the lesser of 25% of weekly disposable earnings, OR the amount of weekly disposable earnings that exceeds 30 times the federal minimum hourly wage.

2. CONTINUE WITHHOLDING until the total amount due is withheld or until this Order is withdrawn by the Franchise Tax Board.

If you terminate employment, this Order remains in effect for one year from the date of termination. If you are rehired during this period, withholding of your wages will be resumed unless your tax liability has been satisfied.

The amount withheld by your employer will be paid to the Franchise Tax Board and applied to your account. If the amount to be withheld by your employer is less than the amount due, you should forward payment of the remaining unpaid balance immediately to avoid further withholding. Please attach a copy of this page and make your check or money order payable to the FRANCHISE TAX BOARD and mail to the Franchise Tax Board Address shown at the top of this page.

SPECIAL INFORMATION CONCERNING TAXPAYER RIGHTS

If immediate full payment of the amount due will create undue hardship, or you have already paid the amount due, contact us immediately. You have a right to a hearing to reconsider or modify the amount to be withheld, pursuant to Section 706.075(c) of the California Code of Civil Procedure. **To request a hearing, call the number or write to the address shown on the top left portion of this notice.** You should have this notice with you when you contact us.

The Franchise Tax Board has a Taxpayer Advocate who reviews those cases when taxpayers have been unable to resolve their problems with the Franchise Tax Board through normal channels. To contact the Taxpayer Advocate, write to: Taxpayer Advocate Bureau, PO Box 157, Rancho Cordova CA 95741-0157. FAX (916) 845-6614. You may also email the Advocate at **http://www.ftb.ca.gov**.

SEE PAGE 6 FOR LANGUAGE ASSISTANCE INFORMATION.

FRANCHISE TAX BOARD
PO Box 942840
Sacramento CA
94240-0000

Notice Date: 07/08/04

ANNUAL NOTICE

Account Number: [redacted]

Tax Year(s): 2001,1998,1997,1996
1995

CHARLES E GRAYS
[redacted]

SSN: [redacted]

Balance Summary: **$13,951.80**

THIS NOTICE IS FOR INFORMATIONAL PURPOSES ONLY.

We are required by the Taxpayers' Bill of Rights (Section 21026 of the Revenue and Taxation Code) to send you an annual statement regarding your account.

If you are currently in a hardship or have an installment agreement, this notice does not change the agreement. In addition, this notice does not delay or change outstanding collection actions.

Our records show balances as indicated below. Your account balance may include additional debts not reflected below, such as liabilities currently under appeal or protest. Also, your account balance may not reflect adjustments, such as those resulting from a prior or pending bankruptcy.

If you have questions regarding your account or believe you do not owe this balance, call us at (916)845-7044
Please have your supporting documents available. Our hours are 7:30 a.m. - 5:00 p.m., Monday through Friday.

BALANCE SUMMARY FOR ACCOUNT [redacted]

TAX YEAR	TAX	* PENALTY AMOUNT	CODE **	* INTEREST	COLLECTION * FEES	PAYMENTS	ADJUSTMENTS	TAX YEAR AMOUNT
2001	$2,082.00	$837.50	AD	$223.50	$108.00	$1,509.57	$814.00	$927.43
1998	$2,066.00	$863.25	AD	$726.28	$82.00	$911.32	$679.00	$2,147.21
1997	$2,124.00	$880.75	AD	$1,254.60	$71.00	$0.00	$725.00	$3,605.35
1996	$2,225.00	$1,111.25	AD	$2,271.23	$71.00	$172.47	$5.00	$5,501.01
1995	$2,195.00	$1,097.50	AD	$1,594.01	$84.00	$3,199.71	$0.00	$1,770.80
**OTHER LIABILITY CODES = = >					OTHER LIABILITY AMOUNT = = >			

RET. FILED [ ]

BALANCE $13,951.80

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

* Penalties, Interest, fees and your rights as a California taxpayer are explained on the enclosed insert FTB 1140.

** Penalty codes and other liability codes are listed on the back.

FTB 9890 ARCS (REV 06-2004)

#2

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO Box 942840
Sacramento CA
94240-0000

HM93

Notice Date: 06/16/03

ANNUAL NOTICE

Account Number: [redacted]

Tax Year(s): 1999,1998,1997,1996
1995

CHARLES E GRAYS
[redacted]

SSN: [redacted]

Balance Summary: **$14,055.06**

THIS NOTICE IS FOR INFORMATIONAL PURPOSES ONLY.

We are required by the Taxpayers' Bill of Rights (Section 21026 of the Revenue and Taxation Code) to send you an annual statement regarding your account.

If you are currently in a hardship or have an installment agreement, this notice does not change the agreement. In addition, this notice does not delay or change outstanding collection actions.

Our records show balances as indicated below. Your account balance may include additional debts not reflected below, such as liabilities currently under appeal or protest. Also, your account balance may not reflect adjustments, such as those resulting from a prior or pending bankruptcy.

If you have questions regarding your account or believe you do not owe this balance, call us at (916)845-7044
Please have your supporting documents available. Our hours are 7:30 a.m. - 5:00 p.m., Monday through Friday.

BALANCE SUMMARY FOR ACCOUNT [redacted]

TAX YEAR	TAX	* PENALTY AMOUNT	CODE **	* INTEREST	COLLECTION * FEES	PAYMENTS	ADJUSTMENTS	TAX YEAR AMOUNT
1999	$2,226.00	$917.50	AD	$494.43	$109.00	$1,274.92	$782.00	$1,690.01
998	$2,066.00	$863.25	AD	$619.21	$82.00	$911.32	$679.00	$2,040.14
997	$2,124.00	$880.75	AD	$1,071.35	$71.00	$0.00	$725.00	$3,422.10
1996	$2,225.00	$1,111.25	AD	$1,989.69	$71.00	$172.47	$5.00	$5,219.47
995	$2,195.00	$1,097.50	AD	$1,506.55	$84.00	$3,199.71	$0.00	$1,683.34
OTHER LIABILITY CODES = = >					OTHER LIABILITY AMOUNT = = >			

BALANCE $14,055.06

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

* Penalties, Interest, fees and your rights as a California taxpayer are explained on the enclosed insert FTB 1140A.

** Penalty codes and other liability codes are listed on the back.

FTB 9890 ARCS (REV 03-2003)

#1

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO Box 942840
Sacramento CA
94240-0000

HM93

Notice Date: 08/04/06

ANNUAL NOTICE

Account Number: [redacted]

Tax Year(s): 2003,1998,1997

CHARLES E GRAYS
[redacted]

Balance Summary: **$9,035.53**

THIS NOTICE IS FOR INFORMATIONAL PURPOSES ONLY.

We are required by the Taxpayers' Bill of Rights (Section 21026 of the Revenue and Taxation Code) to send you an annual statement regarding your account.

If you are currently in a hardship or have an installment agreement, this notice does not change the agreement. In addition, this notice does not delay or change outstanding collection actions.

Our records show balances as indicated below. Your account balance may include additional debts not reflected below, such as liabilities currently under appeal or protest. Also, your account balance may not reflect adjustments, such as those resulting from a prior or pending bankruptcy.

If you have questions regarding your account or believe you do not owe this balance, call us at (916)845-7044 Please have your supporting documents available. Our hours are 7:30 a.m. - 5:00 p.m., Monday through Friday.

BALANCE SUMMARY FOR ACCOUNT [redacted]

AX AR	TAX	* PENALTY AMOUNT	CODE **	* INTEREST	COLLECTION * FEES	PAYMENTS	ADJUSTMENTS	TAX YEAR AMOUNT
2003	$2,289.00	$958.25	AD	$253.33	$90.00	$1,285.06	$745.00	$1,560.52
98	$2,066.00	$1,256.89	ADW	$965.68	$82.00	$911.32	$679.00	$2,780.25
1997	$2,124.00	$1,560.22	ADW	$1,664.54	$71.00	$0.00	$725.00	$4,694.76

**OTHER LIABILITY CODES = = >

OTHER LIABILITY AMOUNT = = >

BALANCE DUE $9,035.53

ssistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

Penalties, Interest, fees and your rights as a California taxpayer are explained on the enclosed insert FTB 1140.

Penalty codes and other liability codes are listed on the back.

EXHIBIT # M

Contained here are actual checks demonstrating that the FTB was collecting on me and also that I could not submit a claim for refund or return of the over collected funds until the debts for the tax liabilities were paid in full because with the FTB controlling every aspect of the appellant money the appellant had no way of know when all years would be paid for completely, since the FTB randomly applies the monies as they see fit. The tax payer is place in a position of losing his or her monies by virtue of not know here the money is or how it is being applied.

STATE OF CALIFORNIA

WARRANT NUMBER 25-797122

THE TREASURER OF THE STATE WILL PAY OUT OF THE

FUND NO. 0027 FUND NAME TAX RELIEF & REFUND ACC

IDENTIFICATION NO. TAX YEAR 1998 1730 MO. 04 DAY 14 YR. 2008

STATE INCOME TAX REFUND

90-1342/1211

25797122

TO:

797122
CHARLES E GRAYS
[redacted]

DOLLARS	CENTS
$****2018	84

JOHN CHIANG
CALIFORNIA STATE CONTROLLER

⑆121113423⑆ 257971221⑈

DETACH ON DOTTED LINE
KEEP THIS PORTION FOR YOUR RECORDS

25-797122

STATE OF CALIFORNIA
FRANCHISE TAX BOARD P O BOX 942840
SACRAMENTO, CA 94240-0040

STATE INCOME TAX REFUND

You can help California reduce costs in the future by e-filing your taxes and having your refund sent via direct deposit to your bank account. If you have any questions regarding e-file, you can log onto the Franchise Tax Board website at www.ftb.ca.gov.

THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK - VIEW AT AN ANGLE

STATE OF CALIFORNIA

WARRANT NUMBER 25-797120

THE TREASURER OF THE STATE WILL PAY OUT OF THE

FUND NO. 0027 FUND NAME TAX RELIEF & REFUND ACC

IDENTIFICATION NO. TAX YEAR 1997 1730

MO. 04 DAY 14 YR. 2008

STATE INCOME TAX REFUND

90-1342/1211

25797120

TO.

797120
CHARLES E GRAYS

[redacted]

DOLLARS	CENTS
$****2016	75

JOHN CHIANG
CALIFORNIA STATE CONTROLLER

⑆121113423⑆ 257971203⑈

DETACH ON DOTTED LINE
KEEP THIS PORTION FOR YOUR RECORDS

25-797120

STATE OF CALIFORNIA
FRANCHISE TAX BOARD P. O. BOX 942840
SACRAMENTO, CA 94240-0040

STATE INCOME TAX REFUND

You can help California reduce costs in the future by e-filing your taxes and having your refund sent via direct deposit to your bank account. If you have any questions regarding e-file, you can log onto the Franchise Tax Board website at www.ftb.ca.gov.

EXHIBIT # L

Contained here is data pertaining to BK and filing dates. The FTb violated an Federal automatic state and garnished me during this particular BK. I actually had several between 1987 and 1994 because circumstances were getting out of control in my life and finally escalated in 1994 and stayed that way from 1994 through 2001. The FTB was place on notice because I listed them when I filed the BK in fact it was the garnishments from them that prompted me to file. What was done was done.

Name WARREN L. BROWN

Address 643 S. OLIVE ST. SUITE 300

LOS ANGELES, CA. 90014

Telephone (213) 683-4800

☒ Attorney for Debtor(s) ☐ Debtor In Pro Per

(If applicable) Attorney's State Bar I.D. No. 100404

FILED
SEP 9 1993
CLERK U.S. BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
BY Deputy Clerk

UNITED STATES BANKRUPTCY COURT

CENTRAL DISTRICT OF CALIFORNIA

List all names including trade names, used by Debtor(s) within last 6 years:

Charles E. Grays, and
Mary H. Grays

Chapter 13
Case No. LA93-86101GM

CONF:
TIME:
PLACE:

Social Security No. [redacted] Debtor
Social Security No. [redacted] Joint Debtor
Debtor(s) EIN No. [redacted]

CHAPTER 13 PLAN AND MOTION TO AVOID LIENS

NOTICE

THIS PLAN CONTAINS EVIDENTIARY MATTER WHICH, IF NOT CONTROVERTED, MAY BE ACCEPTED BY THE COURT AS TRUE. CREDITORS CANNOT VOTE ON THIS PLAN BUT THEY MAY OBJECT TO ITS CONFIRMATION PURSUANT TO BANKRUPTCY CODE § 1324. ANY OBJECTION MUST BE IN WRITING AND MUST BE FILED WITH THE COURT AND SERVED UPON THE DEBTOR, DEBTOR'S COUNSEL (IF ANY), AND THE CHAPTER 13 TRUSTEE NOT LESS THAN FOUR (4) COURT DAYS PRIOR TO THE DATE FIXED FOR THE CONFIRMATION HEARING. ABSENT ANY SUCH OBJECTION, THE COURT MAY CONFIRM THIS CHAPTER 13 PLAN AND ACCEPT THE VALUATIONS AND ALLEGATIONS.

HOLDERS OF CLAIMS SECURED BY REAL PROPERTY WILL BE PAID ACCORDING TO THIS PLAN UNLESS AND UNTIL A CLAIM IS TIMELY FILED BY THE SECURED CLAIM HOLDER AND THAT CLAIM IS ALLOWED. HOLDERS OF ALL OTHER CLAIMS MUST TIMELY FILE PROOFS OF CLAIM IN ORDER TO BE PAID.

Debtor proposes the following Chapter 13 Plan and makes the following declarations:

I. PROPERTIES AND FUTURE EARNINGS OR INCOME SUBJECT TO THE SUPERVISION AND CONTROL OF THE TRUSTEE:

Debtor submits the following to the supervision and control of the Trustee:

1. Payments by Debtor of $ 505.08 per month for 36 months. This monthly payment will begin within 30 days of the date the Petition was filed.
2. Other property: None
   (specify property or indicate none)
3. Amounts necessary for the payment of post-petition claims allowed under Bankruptcy Code § 1305.

II. MOTION TO AVOID LIENS ON EXEMPT PERSONAL PROPERTY

Notice is hereby given that the Debtor moves to avoid the following liens on exempt personal property pursuant to Bankruptcy Code § 522(f)(2), and to treat such creditors as unsecured creditors only. (Motions to avoid judicial liens under Bankruptcy Code § 522(f)(1) must be brought by separate motion pursuant to appropriate Local Bankruptcy Rules.) Debtor's declaration in support of this motion is annexed hereto pursuant to Local Rule 111 (13). **If you object to the motion, you must file your objections within 20 days from the date this motion and plan is served on you.** Any objection to the motion will be heard on the date and at the time set for confirmation of the plan.

NAME OF CREDITOR	DESCRIPTION OF PROPERTY
N/A	

THE LAW OFFICES OF WARREN L. BROWN
643 So. Olive St., Suite 300
Los Angeles, CA 90014
(213) 683-4800

July 18, 1994

Charles E. & Mary H. Grays
[redacted]

Dear Mr. & Mrs. Grays:

Our office has received a copy of a letter mailed out by Edwina E. Dowell, your Chapter 13 Trustee. Ms. Ms. Dowell has filed a Motion with the Bankruptcy Court to Dismiss your Chapter 13 case. The reason for filing this Motion, Ms. Dowell claims that you have defaulted on the terms of your Chapter 13 Plan by becoming delinquent on your payments.

Please review the enclosed copy of the notice received by our office and contact us immediately if you want to oppose this Motion. Note your time is limited to oppose this Motion.

Sincerely,

JULIO C. AYORA
Law Offices of Warren L. Brown

JCA/sl

Enclosure

EDWINA E. DOWELL, CHAPTER 13 STANDING TRUSTEE
333 SOUTH GRAND AVENUE, SUITE 2910
LOS ANGELES, CALIFORNIA 90071

STATUS REPORT - CASE #[redacted]-GM AS OF 01/23/1995

CHARLES E GRAYS
MARY H GRAYS
[redacted]

CURRENT CASE DISPOSITION:
ACTIVE/OPEN

		LAST 12 PAYMENTS RECEIVED:		PAYMENTS PER MONTH FOR LAST 12 MONTHS:	
FILING DATE:	08/26/1993				
1ST MEETING DATE:	10/04/1993	01/13/1995	509.00	12/1994	.00
TERM OF PLAN:	36	01/13/1995	509.00	11/1994	750.00
CONFIRMED DATE:	10/04/1993	11/21/1994	750.00	10/1994	1,018.00
TOTAL PAID IN:	7,376.08	10/04/1994	509.00	09/1994	.00
BALANCE ON HAND:	.00	10/04/1994	509.00	08/1994	.00
PAID TO CREDITORS:	5,756.52	07/25/1994	68.00	07/1994	1,548.00
ATTORNEY FEES PAID:	1,070.00	07/20/1994	380.00	06/1994	.00
TRUSTEE FEES PAID:	549.56	07/12/1994	1,100.00	05/1994	.00
DEBTOR REFUNDS PAID:	.00	03/17/1994	506.00	04/1994	.00
TOTAL DISBURSED:	7,376.08	02/18/1994	509.00	03/1994	506.00
PERCENT TO UNSECURED:	100.00	02/18/1994	509.00	02/1994	1,018.00
MONTHLY PLAN PMT AMT:	509.83	12/20/1993	506.00	01/1994	.00

CLAIM#	CREDITOR NAME	CREDITOR CLASS	INT %	AMT SCHEDULED	AMT OF CLAIM	PRIN PAID	INT PAID	PRIN BAL OWED
ATTY	WARREN L BROWN	ATTORNEY	N/A	1,070.00	N/A	1,070.00	N/A	.00
0001	SOURCE ONE MTG SVC	PRINCIPAL RESID	12.00	13,117.90	13,081.52	3,679.24	2,077.28	9,402.28
	ACCT# [redacted]							
0002	LOYCE RUOCCO	SECURED OMITTED	.00	.00	.00	.00	.00	.00
0003	CITIBANK	UNSECURED	.00	.00	506.35	.00	.00	506.35
	ACCT# [redacted]							
0004	ANN HOYT	PRINCIPAL RESID	12.00	.00	15,000.00	.00	.00	15,000.00
0005	ROBERT E WEISS, INC	NOTICE ONLY CRE	.00	.00	.00	.00	.00	.00
0006	FRANCHISE TAX BOARD	PRIORITY - TAXE	.00	.00	552.64	.00	.00	552.64
	ACCT# [redacted]							
0007	FRANCHISE TAX BOARD	UNSECURED	.00	.00	1,890.54	.00	.00	1,890.54
	ACCT# [redacted]							
0008	FRANCHISE TAX BOARD	PRIORITY - TAXE	.00	.00	1,140.52	.00	.00	1,140.52
	ACCT# [redacted]							
0009	FRANCHISE TAX BOARD	UNSECURED	.00	.00	599.39	.00	.00	599.39
	ACCT# [redacted]							
DBTR	CHARLES E GRAYS	DEBTOR REFUND	N/A	N/A	N/A	.00	N/A	.00
TRUS	CHAPTER 13 TRUSTEE	TRUSTEE	N/A	N/A	N/A	549.56	N/A	.00

TOTAL PRINCIPAL BALANCE OWED: 29,091.72

ESTIMATED PAYOFF AS OF 01/23/1995: 34,192.07

ESTIMATED PAYOFF: INCLUDES ACCRUED INTEREST AND TRUSTEE FEES. THIS AMOUNT HAS BEEN REDUCED BY BALANCE ON HAND. PLEASE KEEP IN MIND THAT THE BALANCE IS APPROXIMATE. INTEREST, LATE CLAIMS, OR OTHER VARIABLES MAY AFFECT THE TOTAL AMOUNT YOU MUST PAY. ALSO, IF YOUR CASE HAS BEEN CLOSED, THIS REPORT IS FOR YOUR INFORMATION ONLY.

FUTURE REPORTS: THESE REPORTS ARE MAILED EACH YEAR IN JANUARY AND JULY TO THE DEBTOR AND THE DEBTOR'S ATTORNEY.

COMPUTER ACCESS: THE CHAPTER 13 TRUSTEE OFFERS ONLINE COMPUTER ACCESS TO YOUR FILE. THIS ACCESS PERMITS YOU TO PRINT CURRENT STATUS REPORTS, PRECONFIRMATION MORTGAGE PAYMENT TRANSMITTAL INFORMATION AND OTHER CASE INFORMATION.

QUESTIONS: IF YOU HAVE ANY QUESTIONS REGARDING ANY INFORMATION IN THIS REPORT, CALL THE TRUSTEE'S OFFICE AT (213) 628-2552.

EDWARD A. TREDER
State Bar No. 116307
Law Offices
ROBERT E. WEISS INCORPORATED
920 Village Oaks Drive
Covina, California 91724
(818) 967-4302
File No. R3955B
Attorney for Moving Party

COPY

UNITED STATES BANKRUPTCY COURT

CENTRAL DISTRICT OF CALIFORNIA

In re: CHARLES E. GRAYS, MARY H. GRAYS, Debtors.	CHAPTER 13 CASE NO. LA93-86101 GM REFERENCE NO.
SOURCE ONE MORTGAGE SERVICES CORPORATION, formerly known as FIREMAN'S FUND MORTGAGE CORPORATION, formerly known as MANUFACTURERS HANOVER MORTGAGE CORPORATION, Moving Party, vs. CHARLES E. GRAYS, MARY H. GRAYS, EDWINA DOWELL, TRUSTEE, Respondents.	MOTION FOR RELIEF FROM THE AUTOMATIC STAY; DECLARATION OF LOIS NEFF DATE: March 23, 1994 TIME: 9:30 a.m. PLACE: U. S. Bankruptcy Court 15th Floor, Courtroom 1568 Edward R. Roybal Federal Building 255 East Temple Street Los Angeles, California

SOURCE ONE MORTGAGE SERVICES CORPORATION hereby moves the court for an Order Terminating the Automatic Stay for cause pursuant to *11 U.S.C. Section 362(d)(1)*

LAW OFFICES
ROBERT E. WEISS, INC.
920 VILLAGE OAKS DRIVE
POST OFFICE BOX 3269
COVINA, CA 91722
(818) 967-4302
FAX (818) 967-9216

on the grounds hereafter set forth:

1. On August 26, 1993, the Debtors CHARLES E. GRAYS and MARY H. GRAYS commenced this voluntary Chapter 13 case in the United States Bankruptcy Court for the Central District of California, Los Angeles Division, Case No. LA93-86101 GM. EDWINA DOWELL is the duly appointed, qualified and acting Chapter 13 Trustee.

2. The court has subject matter jurisdiction over this Motion for Relief from the Automatic Stay under the provisions of *28 U.S.C. Section 157(b)* and *11 U.S.C. Section 362*. Venue in this court is proper under the provisions of *28 U.S.C. Sections 1408* and *1409*.

3. The debtors' estate includes real property commonly known as [redacted] and legally described as follows:

[redacted] State of California, as per Map recorded in Book 640, Pages 46 and 47 of Maps, in the Office of the County Recorder of said County.

4. SOURCE ONE MORTGAGE SERVICES CORPORATION is the beneficiary of a promissory note secured by a first priority deed of trust against said real property executed on or about March 2, 1985 by the Debtors CHARLES E. GRAYS, II and MARY H. GRAYS and recorded on March 6, 1985 as Instrument No. 85-251201 in the Office of the County Recorder of Los Angeles, California. MANUFACTURERS HANOVER MORTGAGE CORPORATION acquired the beneficial interest under said promissory note and first deed

LAW OFFICES
ROBERT E. WEISS, INC.
120 VILLAGE OAKS DRIVE
POST OFFICE BOX 3269
COVINA, CA 91722
(818) 967-4302
FAX (818) 967-9216

EXHIBIT # N

2000 the FTB was garnishing me while I was out with no money to live on due to the fact that I have been physically assaulted on the job by management, denied due process under law, DFEH ignored my complaints filed for retaliation, the fact that there was no resolve and the attacks continued while I was at home and my supervisor was calling and harassing me at home I withdrew more.

California Resident Income Tax Return 2000

[redacted]

540

FEDERAL RETURN ATTACHMENT REQUIRED:
☒ YES ☐ NO

P
AC
A
R
RP

DO NOT ATTACH LABEL

[redacted] GRAY 00
CHARLES E GRAYS II

Step 1
Name and Address

[redacted]

FOR COMPUTERIZED USE ONLY

01	4	37	0	56	0	APE	0
06	0	38	220	57	0	3800	0
09	0	39	0	58	0	3803	0
11	2	41	0	59	0	SCHG1	0
12	17412	42	0	60	0	5870A	0
14	0	43	0	61	0	5805 5805F	0
16	0	44	0	62	0	800043038	
17	17412	45	0	63	0		
18	5622	47	220	64	0		
20	127	48	0	65	220		
23	0	49	220	66	0		
28	0	50	0	68	0		
29	0	51	0				
30	0	52	0				
31	0	53	0				
35	0	54	0				
36	0	55	0				

Step 2
Filing Status
Check only one.

1 ☐ Single 2 ☐ Married filing joint return (even if only one spouse had income)
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here
4 ☒ Head of household (with qualifying person). STOP. See instructions.
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died

Step 3
Exemptions

Attach check or money order here

6 If someone can claim you (or your spouse, if married) as a dependent on their tax return, check the box here 6 ☐
7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions . . . 7 [1] X $75=$ 75
8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; If both, enter 2 . . . 8 [ ] X $75=$
9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; If both, enter 2 . . . 9 [ ] X $75=$
10 Add line 7 through line 9. This is your total exemption credit before the dependent exemption credit . . 10 Total $ 75

Dependent Exemptions

11 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.
LEANDRA-DAUGHTE BRIANA-DAUGHTER
Total dependent exemption credit . . . . 11 [2] X $235=$ 470

Step 4
Taxable Income

Attach copy of your Form(s) W-2, W-2G, and other Forms 1099 with California tax withheld.

12 State wages from your Form(s) W-2, box 17 . . . . 12 17,412.
13 Enter adjusted gross income from your 2000 federal return . . . . 13 17,412.
14 California adjustments - subtractions. Enter the amount from Schedule CA (540), line 33, column B. 14
15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions . . . 15 17,412.
16 California adjustments - additions. Enter the amount from Schedule CA (540), line 33, column C . . 16
17 California adjusted gross income. Combine line 15 and line 16 . . . . 17 17,412.
18 Enter the larger of your CA **standard deduction OR** your CA **itemized deductions** . . . . 18 5,622.
19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- . . . . 19 11,790.

Step 5
Tax

20 Tax. Check if from ☒ Tax Table ☐ Tax Rate Schedule ☐ FTB 3800 or ☐ FTB 3803. . . . . 20 127.
21 Exemption credits. If line 13 is over $124,246, see instructions. Otherwise, add line 10 and line 11 . 21 545.
22 Subtract line 21 from line 20. If less than zero, enter -0- . . . . 22 0.
23 Tax. Check if from ☐ Schedule G-1 and ☐ form FTB 5870A 23
24 Add line 22 and line 23. Continue to page 2 . . . . 24 0.

California Resident Income Tax Return 2000

[redacted]

540

FEDERAL RETURN ATTACHMENT REQUIRED:
☒ YES ☐ NO

P
AC
A
R
RP

DO NOT ATTACH LABEL

[redacted] GRAY 00
CHARLES E GRAYS II

Step 1
Name and Address

[redacted]

FOR COMPUTERIZED USE ONLY

01	4	37	0	56	0	APE	0
06	0	38	220	57	0	3800	0
09	0	39	0	58	0	3803	0
11	2	41	0	59	0	SCHG1	0
12	17412	42	0	60	0	5870A	0
14	0	43	0	61	0	5805 5805F	0
16	0	44	0	62	0	800043038	
17	17412	45	0	63	0		
18	5622	47	220	64	0		
20	127	48	0	65	220		
23	0	49	220	66	0		
28	0	50	0	68	0		
29	0	51	0				
30	0	52	0				
31	0	53	0				
35	0	54	0				
36	0	55	0				

Step 2
Filing Status

Check only one.

1 ☐ Single 2 ☐ Married filing joint return (even if only one spouse had income)
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here
4 ☒ Head of household (with qualifying person). STOP. See instructions.
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died

Step 3
Exemptions

Attach check or money order here

6 If someone can claim you (or your spouse; if married) as a dependent on their tax return, check the box here 6 ☐
7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions . . . 7 [1] X $75=$ 75
8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; If both, enter 2 . . . 8 [ ] X $75=$
9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; If both, enter 2 . . . 9 [ ] X $75=$
10 Add line 7 through line 9. This is your total exemption credit before the dependent exemption credit . . 10 **Total** $ 75

Dependent Exemptions

11 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.
LEANDRA-DAUGHTE BRIANA-DAUGHTER
Total dependent exemption credit . . . . 11 [2] X $235=$ 470

Step 4
Taxable Income

Attach copy of your Form(s) W-2, W-2G, and other Forms 1099 with California tax withheld.

12 State wages from your Form(s) W-2, box 17 . . . 12 17,412.
13 Enter adjusted gross income from your 2000 federal return . . . 13 17,412.
14 California adjustments - subtractions. Enter the amount from Schedule CA (540), line 33, column B. 14
15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions . . . 15 17,412.
16 California adjustments - additions. Enter the amount from Schedule CA (540), line 33, column C . . 16
17 California adjusted gross income. Combine line 15 and line 16 . . . 17 17,412.
18 Enter the larger of your CA **standard deduction OR** your CA **itemized deductions** . . . 18 5,622.
19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- . . . 19 11,790.

Step 5
Tax

20 Tax. Check if from ☒ Tax Table ☐ Tax Rate Schedule ☐ FTB 3800 or ☐ FTB 3803 . . . 20 127.
21 Exemption credits. If line 13 is over $124,246, see instructions. Otherwise, add line 10 and line 11 . 21 545.
22 Subtract line 21 from line 20. If less than zero, enter -0- . . . 22 0.
23 Tax. Check if from ☐ Schedule G-1 and ☐ form FTB 5870A . . . 23
24 Add line 22 and line 23. Continue to page 2 . . . 24 0.

Your name: CHARLES E<GRAYS II Your SS[redacted]

Step 6 Special Credits and Nonrefundable Renter's Credit

25	Amount from page 1, line 24		25 0.
28	Enter credit name _____ code no. ____ and amount ►	28	
29	Enter credit name _____ code no. ____ and amount ►	29	
30	To claim more than two credits, see instructions	30	
31	Nonrefundable renter's credit. See instructions for "Step 6"	31	
33	Add line 28 through line 31. These are your total credits		33 0.
34	Subtract line 33 from line 25. If less than zero, enter -0-		34 0.

Step 7 Other Taxes

35	Alternative minimum tax. Attach Schedule P (540)		35
36	Other taxes and credit recapture. See instructions		36
37	Add line 34 through line 36. This is your total tax		37 0.

Step 8 Payments

38	California income tax withheld. See Instructions	38 220.	
39	2000 CA estimated tax and amount applied from 1999 return	39	
41	Excess SDI. See instructions	41	

Child and Dependent Care Expenses Credit. See instructions

42 _____ 43 _____

44 _____ 45 _____

46	Add line 38, line 39, line 41, and line 45. These are your total payments		46 220.

Step 9 Overpaid Tax or Tax Due

47	Overpaid tax. If line 46 is more than line 37, subtract line 37 from line 46	47 220.
48	Amount of line 47 you want applied to your 2001 estimated tax	48
49	Overpaid tax available this year. Subtract line 48 from line 47	49 220.
50	Tax due. If line 46 is less than line 37, subtract line 46 from line 37	50

Step 10 Contributions

CA Seniors Special Fund. See instructions	51	00	California Firefighters' Memorial Fund	57	00
Alzheimer's Disease/Related Disorders Fund	52	00	California Mexican American Veterans' Memorial	58	00
CA Fund for Senior Citizens	53	00	Emergency Food Assistance Program Fund	59	00
Rare and Endangered Species Preservation Program	54	00	CA Peace Officer Memorial Foundation Fund	60	00
State Children's Trust Fund for the Prevention of Child Abuse	55	00	Birth Defects Research Fund	61	00
CA Breast Cancer Research Fund	56	00	National World War II Veterans Memorial Trust Fund	62	00
			CA Lung Disease and Asthma Research Fund	63	00

64 Add line 51 through line 63. These are your total contributions 64

Step 11 Refund or Amount You Owe

65 **REFUND OR NO AMOUNT DUE.** Subtract line 64 from line 49. Mail to:
FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0009 65 220.

66 **AMOUNT YOU OWE.** Add line 50 and line 64. Mail to:
FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 66

Step 12 Interest and Penalties

67	Interest, late return penalties, and late payment penalties	67
68	Underpayment of estimated tax. Check the box: ☐ FTB 5805 attached ☐ FTB 5805F attached	68
69	Total amount due. See instructions	69
		704

Step 13 Direct Deposit Information

Do not attach a voided check or a deposit slip.

Complete this section to have your refund directly deposited. Routing number ►

Account Type: Checking ☐ Savings ☐ Account number ►

Sign Here

IMPORTANT: See "Sign Your Return" in the Form 540 instructions to find out if you should attach a copy of your complete federal return.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. 6

It is unlawful to forge a spouse's signature.

Your signature: X

Daytime phone number: (213)446-0429

Spouse's signature (if filing joint, both must sign): X

Date

Joint return? See instructions.

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) 8/12/07

Paid preparer's SSN/PTIN [redacted]

Firm's name (or yours if self-employed): BIRKENSTEIN FINANCIAL SERV

Firm's address: 9377 SISKIN AVE FOUNTAIN VALLE CA 92708

80-0043038

54000206043

STATE OF CALIFORNIA STATEMENT OF EARNINGS AND DEDUCTIONS OFFICE OF STATE CONTROLLER

C E GRAYS II SOC SEC NO [redacted]
AGY/UNIT 924-400 PAY PERIOD 12/00 WARRANT NO 02-263491
TAX YEAR 01 ISSUE DATE 01/01/01
TAX STATUS FED M-04 STATE M-04

	GROSS PAY	TAXABLE GROSS	DEDUCTIONS	NET PAY
CURRENT	791.43	748.32	340.04	451.39
YEAR-TO-DATE [1]	791.43			

EARNINGS	DAYS	HOURS	GROSS	DEDUCTIONS	AMOUNT
REGULAR	4		791.43	SOC SEC	46.40
				MEDICARE	10.85
				*F PAC/CARE	37.24
				*F DLTADNTL	5.87
				VISION-VSP	.00
				OCTFCU	74.00
				ST TAX LEVY	21.13
				SUP ADM CHG	1.00
				CA BEAR CU	100.00
				DUES-CSEA	43.55

EMPLOYER CONTRIBUTIONS (current and adjustments)

SOC SEC	HLTH/FLEX	MEDICARE
46.40	482.70	10.85
VISION		
8.10		

THE STATE CONTROLLER ANNOUNCES YOUR FEDERAL AND STATE TAX WITHHOLDING FOR TAX YEAR 2001 MAY BE LESS DUE TO TAX INDEXING. SUPPLEMENTAL PAYMENTS (OVERTIME, ETC.) ARE NOT AFFECTED.

BY MID JANUARY THE STATE CONTROLLER WILL MAIL TO YOUR HOME ADDRESS YOUR 2000 FORM W-2 AS A SEALED "MAILER". THIS REDESIGNED FORM W-2 WILL BE LASER PRINTED, RESULTING IN A MUCH CLEARER IMAGE THAN IN YEARS PAST.

CD 39 (Rev 08/00) [1] Year-to-date gross on final earnings statement may not agree with W-2.
* Amounts which affect taxable gross

EXHIBIT # N1

Contained here are actual pay outs from the controller's office obtained so years back showing the money paid to the FTB from the appellant salary. They only had years 2002 through 2006 at the time. It will demonstrate that the respondent the FTB was collecting every month as well as the few check I still have in my possession. So fact is when all years were paid off and processed I filed my claim in 2008.

This year is 2002

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00040258 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

MPLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER

PAY PERIOD: 0-01/02

MPLOYEE'S NAME: C E GRAYS II

PAYROLL WARRANT NO.: 01914982

EPARTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT

AGENCY/UNIT CODE: 923/400

TE COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 09/01/97

WARRANT PAYABLE TO:

ISSUE DATE: 01/31/02

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-2021

CASE NUMBER: [redacted]

AMOUNT: 72.33

AYEE ADDRESS: _____

PLAINTIFF OR PETITIONER: _____

TLE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

o be entered by department before transmitting to the payee.

-155 (10/99) TRANSMITTAL OF CONTROLLER'S WARRANT

-AGENCY COPY-

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00074551 REPRESENTS PAYMENT PURSUANT TO ONE OF THE OLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT AYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM HE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

OYEE'S SOCIAL SECURITY ACCOUNT NUMBER: PAY PERIOD: 0-02/02

OYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 02100840

RTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

E COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 09/01/97

WARRANT PAYABLE TO: ISSUE DATE: 03/01/02

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-2021

CASE NUMBER: [redacted] AMOUNT: 72.33

EE ADDRESS: _____

NTIFF OR PETITIONER: _____

LE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

be entered by department before transmitting to the payee.

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00132551 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

LOYEE'S SOCIAL SECURITY ACCOUNT NUMBER: PAY PERIOD: 0-06/02

LOYEE'S NAME: C F GRAYS II PAYROLL WARRANT NO.: 02913546

RTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

E COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 09/01/97

WARRANT PAYABLE TO: ISSUE DATE: 07/01/02

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-2021

CASE NUMBER: [redacted] AMOUNT: 69.37

YEE ADDRESS: _____

NTIFF OR PETITIONER: _____

LE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

s entered by department before transmitting to the payee

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00146741 REPRESENTS PAYMENT PURSUANT TO ONE OF THE OLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM HE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

OYEE'S SOCIAL SECURITY ACCOUNT NUMBER: PAY PERIOD: 0-07/02

OYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 03100428

RTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

E COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 09/01/97

WARRANT PAYABLE TO: ISSUE DATE: 07/31/02

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-2021

CASE NUMBER: [redacted] AMOUNT: 69.37

EE ADDRESS:

NTIFF OR PETITIONER:

E OF ACTION:

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

entered by department before transmitting to the payee.

AGENCY COPY

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00204463 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

LOYEE'S SOCIAL SECURITY ACCOUNT NUMBER: PAY PERIOD: 0-11/02

LOYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 03878288

RTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

E COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 09/01/97

WARRANT PAYABLE TO: ISSUE DATE: 12/01/02

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-2021

CASE NUMBER: [redacted] AMOUNT: 69.37

EE ADDRESS: _____

INTIFF OR PETITIONER: _____

LE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

be entered by department before transmitting to the payee.

EXHIBIT # N2

2003

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00233864 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

:MPLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER: PAY PERIOD: 0-01/03

:MPLOYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 01256521

)EPARTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

)E COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 09/01/97

WARRANT PAYABLE TO: ISSUE DATE: 01/31/03

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-2021

CASE NUMBER: [redacted] AMOUNT: 73.77

YEE ADDRESS:

PLAINTIFF OR PETITIONER:

TLE OF ACTION:

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

be entered by department before transmitting to the payee.

AGENCY COPY

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00247911 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

MPLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER: PAY PERIOD: 0-02/03

MPLOYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 01433567

EPARTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

A E COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 09/01/97

WARRANT PAYABLE TO: ISSUE DATE: 03/01/03

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-2021

CASE NUMBER: [redacted] AMOUNT: 73.77

P YEE ADDRESS: _____

PLAINTIFF OR PETITIONER: _____

T LE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

be entered by department before transmitting to the payee.

AGENCY COPY

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00306503 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

MPLOYEE'S SOCIAL SECURITY ACCOUNT NUMBEF PAY PERIOD: 0-06/03

MPLOYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 02166084

EPARTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

A E COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 09/01/97

WARRANT PAYABLE TO: ISSUE DATE: 07/01/03

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-2021

CASE NUMBER: [redacted] AMOUNT: 83.04

F YEE ADDRESS: _____

PLAINTIFF OR PETITIONER: _____

T LE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

T be entered by department before transmitting to the payee.

AGENCY COPY

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00320532 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

MPLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER: PAY PERIOD: 0-07/03

MPLOYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 02334201

EPARTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

A E COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 09/01/97

WARRANT PAYABLE TO: ISSUE DATE: 07/31/03

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-2021

CASE NUMBER: [redacted] AMOUNT: 83.04

P EE ADDRESS: _____

PLAINTIFF OR PETITIONER: _____

T LE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

be entered by department before transmitting to the payee.

-AGENCY COPY-

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00349545 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

EMPLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER: PAY PERIOD: 0-09/03

EMPLOYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 02718690

DEPARTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

DATE COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 09/01/97

WARRANT PAYABLE TO: ISSUE DATE: 10/01/03

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-2021

CASE NUMBER: [redacted] AMOUNT: 120.12

* PAYEE ADDRESS: _____

* PLAINTIFF OR PETITIONER: _____

* TITLE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

* To be entered by department before transmitting to the payee.

-AGENCY COPY-

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00363505 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

EMPLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER: PAY PERIOD: 0-10/03

EMPLOYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 02893858

DEPARTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

DATE COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 09/01/97

WARRANT PAYABLE TO: ISSUE DATE: 10/31/03

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-2021

CASE NUMBER: [redacted] AMOUNT: 82.66

* PAYEE ADDRESS: _____

* PLAINTIFF OR PETITIONER: _____

* TITLE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

* To be entered by department before transmitting to the payee.

-AGENCY COPY-

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00377046 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

MPLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER: PAY PERIOD: 0-11/03

PLOYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 03069299

PARTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

E COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 09/01/97

WARRANT PAYABLE TO: ISSUE DATE: 12/01/03

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-2021

CASE NUMBER: [redacted] AMOUNT: 863.17

PAYEE ADDRESS: _____

AINTIFF OR PETITIONER: _____

TLE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

To be entered by department before transmitting to the payee.

55 (10/99) TRANSMITTAL OF CONTROLLER'S WARRANT

-AGENCY COPY-

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00391808 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

EMPLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER: PAY PERIOD: 0-12/03

EMPLOYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 03247211

DEPARTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

DATE COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 09/01/97

WARRANT PAYABLE TO: ISSUE DATE: 01/01/04

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-2021

CASE NUMBER: [redacted] AMOUNT: 867.35

PAYEE ADDRESS: _____

PLAINTIFF OR PETITIONER: _____

TITLE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

To be entered by department before transmitting to the payee.

DE 55 (10/99) TRANSMITTAL OF CONTROLLER'S WARRANT

-AGENCY COPY-

EXHIBIT # N3

2004

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00434699 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

EMPLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER: PAY PERIOD: 0-03/04

EMPLOYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 03734562

DEPARTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

DATE COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 03/01/04

WARRANT PAYABLE TO: ISSUE DATE: 04/01/04

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0021

CASE NUMBER: [redacted] AMOUNT: 325.00

PAYEE ADDRESS: _____

PLAINTIFF OR PETITIONER: _____

TITLE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

To be entered by department before transmitting to the payee.

55 (10/99) TRANSMITTAL OF CONTROLLER'S WARRANT

-AGENCY COPY-

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00448998 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

EMPLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER PAY PERIOD: 0-04/04

EMPLOYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 03897317

DEPARTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

DATE COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 03/01/04

WARRANT PAYABLE TO: ISSUE DATE: 05/01/04

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0021

CASE NUMBER: [redacted] AMOUNT: 325.00

PAYEE ADDRESS: _____

PLAINTIFF OR PETITIONER: _____

TITLE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

To be entered by department before transmitting to the payee.

-AGENCY COPY-

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00462686 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

EMPLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER: PAY PERIOD: 0-05/04

EMPLOYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 01055498

DEPARTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

DATE COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 03/01/04

WARRANT PAYABLE TO: ISSUE DATE: 06/01/04

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0021

CASE NUMBER: [redacted] AMOUNT: 325.00

* PAYEE ADDRESS: _____

* PLAINTIFF OR PETITIONER: _____

* TITLE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

* To be entered by department before transmitting to the payee.

C 155 (10/99) TRANSMITTAL OF CONTROLLER'S WARRANT

-AGENCY COPY-

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00531549 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

:MPLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER: [redacted] PAY PERIOD: 0-10/04

:MPLOYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 01847109

)LPARTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

)/ E COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 03/01/04

WARRANT PAYABLE TO: ISSUE DATE: 11/01/04

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0021

CASE NUMBER: [redacted] AMOUNT: 325.00

PAYEE ADDRESS: _____

PLAINTIFF OR PETITIONER: _____

TLE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

To be entered by department before transmitting to the payee.

:D 55 (10/99) TRANSMITTAL OF CONTROLLER'S WARRANT

-AGENCY COPY-

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00545142 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

EMPLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER: [redacted] PAY PERIOD: 0-11/04

EMPLOYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 02012759

DEPARTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

DATE COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 03/01/04

WARRANT PAYABLE TO: ISSUE DATE: 12/01/04

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0021

CASE NUMBER: [redacted] AMOUNT: 325.00

PAYEE ADDRESS: _____

PLAINTIFF OR PETITIONER: _____

TITLE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

To be entered by department before transmitting to the payee.

CD 55 (10/99) TRANSMITTAL OF CONTROLLER'S WARRANT

-AGENCY COPY-

EXHIBIT # N4

2005

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00560024 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

PLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER: [redacted] PAY PERIOD: 0-12/04

PLOYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 02179698

PARTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

E COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 03/01/04

WARRANT PAYABLE TO: ISSUE DATE: 01/01/05

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0021

CASE NUMBER: [redacted] AMOUNT: 325.00

YEE ADDRESS: _____

LAINTIFF OR PETITIONER: _____

LE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

be entered by department before transmitting to the payee.

(10/99) TRANSMITTAL OF CONTROLLER'S WARRANT

-AGENCY COPY-

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00573635 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

PLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER: [redacted] PAY PERIOD: 0-01/05

PLOYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 02327144

PARTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 03/01/04

WARRANT PAYABLE TO: ISSUE DATE: 02/01/05

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0021

CASE NUMBER: [redacted] AMOUNT: 325.00

EE ADDRESS: _____

AINTIFF OR PETITIONER: _____

E OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

e entered by department before transmitting to the payee.

(10/99) TRANSMITTAL OF CONTROLLER'S WARRANT

-AGENCY COPY-

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00586902 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

PLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER: [redacted] PAY PERIOD: 0-02/05

PLOYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 02474675

PARTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 03/01/04

WARRANT PAYABLE TO: ISSUE DATE: 03/01/05

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0021

CASE NUMBER: [redacted] AMOUNT: 325.00

EE ADDRESS: _____

AINTIFF OR PETITIONER: _____

LE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

be entered by department before transmitting to the payee.

(10/99) TRANSMITTAL OF CONTROLLER'S WARRANT

-AGENCY COPY-

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00695127 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

PLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER [redacted] PAY PERIOD: 0-10/05

PLOYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 03769060

PARTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

E COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 03/01/04

WARRANT PAYABLE TO: ISSUE DATE: 11/01/05

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0021

CASE NUMBER: [redacted] AMOUNT: 325.00

YEE ADDRESS: _____

AINTIFF OR PETITIONER: _____

LE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

be entered by department before transmitting to the payee.

(10/99) TRANSMITTAL OF CONTROLLER'S WARRANT

-AGENCY COPY-

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00560024 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

EMPLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER: X[redacted] PAY PERIOD: 0-12/04

EMPLOYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 02179698

DEPARTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

DATE COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 03/01/04

WARRANT PAYABLE TO: ISSUE DATE: 01/01/05

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0021

CASE NUMBER: [redacted] AMOUNT: 325.00

PAYEE ADDRESS: _____

PLAINTIFF OR PETITIONER: _____

TITLE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

To be entered by department before transmitting to the payee.

-AGENCY COPY-

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00586902 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

EMPLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER: [redacted] PAY PERIOD: 0-02/05

EMPLOYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 02474675

DEPARTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

DATE COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 03/01/04

WARRANT PAYABLE TO: ISSUE DATE: 03/01/05

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0021

CASE NUMBER: [redacted] AMOUNT: 325.00

PAYEE ADDRESS: _____

PLAINTIFF OR PETITIONER: _____

TITLE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

To be entered by department before transmitting to the payee.

CD 55 (10/99) TRANSMITTAL OF CONTROLLER'S WARRANT

-AGENCY COPY-

EXHIBIT # N5

2006

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00735398 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

1PLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER: [redacted] PAY PERIOD: 0-01/06

1PLOYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 01278758

:PARTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

E COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 03/01/04

WARRANT PAYABLE TO: ISSUE DATE: 02/01/06

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0021

CASE NUMBER: [redacted] AMOUNT: 325.00

YEE ADDRESS: _____

LAINTIFF OR PETITIONER: _____

LE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

be entered by department before transmitting to the payee.

-AGENCY COPY-

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00748448 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

IPLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER: K[redacted] PAY PERIOD: 0-02/06

IPLOYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 01431185

ARTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

E COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 03/01/04

WARRANT PAYABLE TO: ISSUE DATE: 03/01/06

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0021

CASE NUMBER: [redacted] AMOUNT: 325.00

AYEE ADDRESS: _____

LAINTIFF OR PETITIONER: _____

LE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

be entered by department before transmitting to the payee.

(10/99) TRANSMITTAL OF CONTROLLER'S WARRANT

-AGENCY COPY-

Controller of the State of California

SACRAMENTO, CALIFORNIA

THE ATTACHED WARRANT NO. 00721448 REPRESENTS PAYMENT PURSUANT TO ONE OF THE FOLLOWING: THE WRIT OF EXECUTION, NOTICE OF TAX LEVY, VOLUNTARY SUPPORT DEDUCTION OR COURT ORDER FOR ASSIGNMENT OF WAGES IDENTIFIED BELOW. IN COMPUTING THE AMOUNT PAYABLE, DEDUCTIONS HAVE BEEN MADE IN ACCORDANCE WITH THE APPLICABLE LAW FROM THE AMOUNT OWING AND UNPAID BY THE STATE TO THE EMPLOYEE.

LOYEE'S SOCIAL SECURITY ACCOUNT NUMBER: [redacted] PAY PERIOD: 0-12/05

LOYEE'S NAME: C E GRAYS II PAYROLL WARRANT NO.: 01114732

ARTMENT NAME: DEPT OF TRANSPORTATION-DISTRICT AGENCY/UNIT CODE: 923/400

TE COURT ORDER, WRIT OR LEVY RECEIVED BY EMPLOYING AGENCY: 03/01/04

WARRANT PAYABLE TO: ISSUE DATE: 01/01/06

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0021

CASE NUMBER: [redacted] AMOUNT: 325.00

'AYEE ADDRESS: _____

AINTIFF OR PETITIONER: _____

"LE OF ACTION: _____

ATTN: DEPARTMENTAL PERSONNEL

IMPORTANT: If the employee's payroll warrant (see above for warrant No.) is/was returned to Administration and Disbursements Division for any reason, the attached warrant must also be returned immediately.

o be entered by department before transmitting to the payee.

5 (10/99) TRANSMITTAL OF CONTROLLER'S WARRANT

-AGENCY COPY-

STATE OF CALIFORNIA — STATEMENT OF EARNINGS AND DEDUCTIONS — OFFICE OF STATE CONTROLLER

C E GRAYS II — 8912

AGY/UNIT 923-400 — PAY PERIOD 10/06 — WARRANT NO 01-374180

TAX YEAR 06 — ISSUE DATE 11/01/06

TAX STATUS FED M-04 STATE M-04

	GROSS PAY	TAXABLE GROSS	DEDUCTIONS	NET PAY
CURRENT	4516.00	4339.06	1638.94	2877.06
YEAR-TO-DATE [1]	49605.00			

EARNINGS	DAYS	HOURS	GROSS	DEDUCTIONS	AMOUNT
REGULAR			4516.00	FEDERAL TAX	323.78
				STATE TAX	62.41 *
				SOC SEC	269.02
				MEDICARE	62.92
				CASDI	36.13
				*F BLUESHLD	165.26
				*F DLTADNTL	11.68
				VISION-VSP	.00
				ST TAX LEVY	325.00 *
				SEIU1000D	58.29
				ARAG GROUP	16.95
				SUP ADM CHG	1.50
				OCTFCU	74.00
				CA BEAR CU	232.00

EMPLOYER CONTRIBUTIONS (current and adjustments)

RETIREMNT	SOC SEC	HLTH/FLEX
757.69	269.02	641.04
MEDICARE	VISION	
62.92	9.19	

	9/06 BEGIN BAL	CREDIT	USED	MISC	10/06 BEGIN	
VACATION	549.20	14.00	136.00	0.00	427.20	
SICK LV	61.50	8.00	0.00	0.00	69.50	
PH	3.00	0.00	0.00	0.00	3.00	UNITS
2003 PLP	40.00	0.00	0.00	0.00	40.00	
PLP	7.00	0.00	0.00	0.00	7.00	
HOL CR	44.00	0.00	0.00	0.00	44.00	
HOL ITO	12.00	0.00	0.00	0.00	12.00	

YOUR 2006 W-2 WILL BE MAILED TO THE ADDRESS LISTED BELOW. IF THIS ADDRESS IS INCORRECT, PLEASE SEE YOUR PERSONNEL/PAYROLL OFFICE. A CHANGE OF ADDRESS MUST BE COMPLETED BY DECEMBER 15 IN ORDER FOR YOUR W-2 TO BE MAILED TO YOUR CORRECT ADDRESS. IF YOU HAVE ANY QUESTIONS REGARDING THIS NOTICE, PLEASE CONTACT YOUR PERSONNEL/PAYROLL OFFICE.

5520 TEMPLETON STREET
LOS ANGELES, CA 90032

CD 39 (Rev 08/00)

[1] Year-to-date gross on final earnings statement may not agree with W-2.

* Amounts which affect taxable gross

STATE OF CALIFORNIA — STATEMENT OF EARNINGS AND DEDUCTIONS — OFFICE OF STATE CONTROLLER

C E GRAYS II
AGY/UNIT 923-400 [redacted]
TAX YEAR 06 [redacted]
TAX STATUS FED M-04 STATE M-04

8912
WARRANT NO 01-560859

	GROSS PAY	TAXABLE GROSS	DEDUCTIONS	NET PAY
CURRENT	4516.00	4299.06	1668.28	2847.72
YEAR-TO-DATE [1]	54121.00			

EARNINGS	DAYS	HOURS	GROSS
REGULAR			4516.00

DEDUCTIONS	AMOUNT
FEDERAL TAX	317.78
STATE TAX	60.81 *
SOC SEC	266.54
MEDICARE	62.34
CASDI	36.13
*F BLUESHLD	165.26
*F DLTADNTL	11.68
VISION-VSP	.00
SEIU1000D	58.29
SUP ADM CHG	1.50
ST TAX LEVY	325.00 *
ARAG GROUP	16.95
*PARKING	40.00
OCTFCU	74.00
CA BEAR CU	232.00

EMPLOYER CONTRIBUTIONS (current and adjustments)

RETIREMNT	SOC SEC	HLTH/FLEX
757.69	266.54	641.04
MEDICARE	VISION	
62.34	9.19	

10/06 BEGIN BAL		CREDIT	USED	MISC	11/06 BEGIN	
VACATION	427.20	14.00	0.00	0.00	441.20	
SICK LV	69.50	8.00	0.00	0.00	77.50	
PH	3.00	0.00	0.00	0.00	3.00	UNITS
2003 PLP	40.00	0.00	0.00	0.00	40.00	
PLP	7.00	0.00	0.00	0.00	7.00	
HOL CR	44.00	0.00	0.00	0.00	44.00	
HOL ITO	12.00	0.00	0.00	0.00	12.00	

THE EARNED INCOME TAX CREDIT - WILL IT PUT MORE MONEY IN YOUR POCKET? IF YOU WORKED ANY PART OF 2006 & EARNED WAGES OF LESS THAN $38,348 YOU MAY QUALIFY TO RECEIVE A CREDIT UP TO $4,536. TO LEARN MORE CALL 800-829-1040 OR VISIT WWW.IRS.GOV/EITC

DESIGNATE A DRIVER. WHAT'S THE PLAN? GETTING HOME SAFELY IS EASY, IF YOU PLAN AHEAD. FIGURE IT OUT, AND CHOOSE A NON-DRINKING DESIGNATED DRIVER BEFORE THE HOLIDAY CELEBRATIONS. VISIT HTTP://WWW.RADD.ORG FOR MORE INFORMATION.

CD 39 (Rev 08/00) [1] Year-to-date gross on final earnings statement may not agree with W-2
* Amounts which affect taxable gross

STATE OF CALIFORNIA — STATEMENT OF EARNINGS AND DEDUCTIONS — OFFICE OF STATE CONTROLLER

C E GRAYS II — 8912

AGY/UNIT 923-400 — PAY PERIOD 12/06 — WARRANT NO 01-732361

TAX YEAR 07 — ISSUE DATE 01/01/07

TAX STATUS FED M-04 STATE M-04

	GROSS PAY	TAXABLE GROSS	DEDUCTIONS	NET PAY
CURRENT	4516.00	4269.04	1694.61	2821.39
YEAR-TO-DATE [1]	4516.00			

EARNINGS	DAYS	HOURS	GROSS
REGULAR			4516.00

DEDUCTIONS	AMOUNT
FEDERAL TAX	306.40 *
STATE TAX	54.33 *
SOC SEC	264.68
MEDICARE	61.90
CASDI	27.10
*F BLUESHLD	195.22
*F DLTADNTL	11.74
VISION-VSP	.00
ST TAX LEVY	325.00 *
ARAG GROUP	16.95
SUP ADM CHG	1.50
SEIU1000D	58.29
DUP W-2 FEE	25.50
*PARKING	40.00
OCTFCU	74.00
CA BEAR CU	232.00

EMPLOYER CONTRIBUTIONS (current and adjustments)

RETIREMNT	SOC SEC	HLTH/FLEX
757.69	264.68	712.21
MEDICARE	VISION	
61.90	9.19	

	11/06 BEGIN BAL	CREDIT	USED	MISC	12/06 BEGIN	
VACATION	441.20	14.00	0.00	0.00	455.20	
SICK LV	77.50	8.00	0.00	0.00	85.50	
PH	3.00	0.00	0.00	0.00	3.00	UNITS
2003 PLP	40.00	0.00	0.00	0.00	40.00	
PLP	7.00	0.00	0.00	0.00	7.00	
HOL CR	44.00	0.00	0.00	0.00	44.00	
HOL ITO	12.00	0.00	0.00	0.00	12.00	

INCOME TAX RETURN FILING TIME IS HERE AGAIN. GET YOUR RECORDS TOGETHER & E-FILE YOUR FEDERAL AND STATE RETURNS. ELECTRONIC FILING MAY BE DONE FROM YOUR OWN PC, BY A TAX PRACTITIONER, OR ONLINE @ WWW.IRS.GOV W/FREEFILE AND WWW.FTB.CA.GOV W/CALFILE. ELECTRONIC FILING IS FAST/ACCURATE/SAFE.
TRY IT/YOU'LL LOVE IT.

CD 39 (Rev 08/00) [1] Year-to-date gross on final earnings statement may not agree with W-2.
* Amounts which affect taxable gross