STATE OF CALIFORNIA
FRANCHISE TAX BOARD

PUBLIC MEETING

THURSDAY, DECEMBER 2, 2021
1:31 P.M.

HELD VIA VIDEOCONFERENCE
AND
VIA TELECONFERENCE

REPORTED BY:  KATHRYN S. SWANK
CSR NO. 13061

KATHRYN S. SWANK, CSR   (916) 390-7731
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APPEARANCES

(All participants appeared via videoconference and teleconference.)

BOARD MEMBERS

BETTY YEE
State Controller
(Chairperson of the Board)

YVETTE STOWERS
Deputy State Controller

ANTONIO VAZQUEZ
Chairperson
Board of Equalization

GAYLE MILLER
Representative for Keely Bosler, Director
Department of Finance

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STAFF

SELVI STANISLAUS
Executive Director

CRISTINA RUBALCAVA
Board Liaison

JOZEL L. BRUNETT
Chief Counsel

SHANE HOFELING
Deputy Chief Counsel

RED GOBUTY

ANNETTE KUNZE

JOSE OROZCO

JENNIFER ROUSSEL

BRENDA VOET
PUBLIC PARTICIPANTS

LYNN FREER
Spidell Publishing

CHRISTINE GRAB

REX HALVERSON
Rex Halverson & Associates

JOYCE CHENG
California Society of Enrolled Agents

---o0o---
CHAIRPERSON YEE: Good afternoon. This is the scheduled time for the meeting of the Franchise Tax Board. Today is Thursday, December 2nd, just about 1:31 p.m.

Would the Board Liaison please call the roll to determine if a quorum is present.

MS. RUBALCAVA: Good afternoon.

Member Vazquez.

MEMBER VAZQUEZ: Present.

MS. RUBALCAVA: Member Miller.

CHAIRPERSON YEE: I expect that she'll be joining us momentarily.

MS. RUBALCAVA: Thank you.

And Chair-Controller Betty T. Yee.

CHAIRPERSON YEE: Here.

Thank you very much. With at least two members being personally present, there is a quorum and the Franchise Tax Board is now in session.

At this time, I would like those of you who are able to please stand and join me in the Pledge of Allegiance.
(Pledge of Allegiance was recited in unison.)

CHAIRPERSON YEE: Thank you very much. Good afternoon, and welcome to the Franchise Tax Board's virtual Board meeting.

As the FTB continues to follow all appropriate federal, state, and local guidance for public gatherings, my fellow Board Members and I are attending this Board meeting remotely, and the Franchise Tax Board staff is following social distancing best practices.

The public has a right to comment on each agenda item. And for today's meeting, members of the public may comment via telephone by dialing (877) 226-8189. Again, (877) 226-8189, with the access code of 1488909. Again, the access code is 1488909.

Please be aware that there is a short delay between the web live stream and the live event. If there are any members of the public wishing to speak on an item, you may speak when that item is called. And you will have three minutes to address the Board.

If there are any members of the public wishing to speak on an item, or you are using a translator or a translator service, you will have six minutes to address the Board. All speakers will be asked to identify yourself for the record.
Members, the first item is -- on the agenda is the approval of the minutes.
We have the minutes of the September 9th, 2021, Board meeting before us.

Is there any member of the public wishing to speak on this item, on the teleconference line?

PHONE MODERATOR: Ladies and gentlemen on the phone, if you would like to place yourself in the queue for public comment, as a reminder you may press 1, then 0, at this time.

No members of the public are queuing up at this time. Please continue.

CHAIRPERSON YEE: Thank you, very much.
Do I have a motion for approval of the minutes?

MEMBER VAZQUEZ: So moved.

CHAIRPERSON YEE: Thank you, Member Vazquez.
And I will second that motion.

So it's been moved and seconded. And without objection, such will be the order of the Board. Thank you.

We'll now move on to Item Number 2, which is a presentation on the EDR2 update, and this will be presented by Jennifer Roussel and Jose Orozco, and this is an informational item.

Good afternoon.
MS. ROUSSEL: Good afternoon, Madam Chair and Members of the Board. My name is Jennifer Roussel, the EDR2 Business Director for FTB. And with me today is Jose Orozco, the EDR2 Technology Director.

Today we will be providing an informational update on the Enterprise Data to Revenue Project, known as EDR2. The last update we provided was in March of 2021.

We are very pleased to report that the project is on track, and we are thrilled to share our progress to date with you today.

I will touch very briefly on the background of the project before we give you the full update.

We are in the second phase of FTB's tax systems modernization plan. Phase 1, known as EDR1, was completed in 2015. The project implemented our foundational systems, including case management, taxpayer folder, and MyFTB.

Phase 2, EDR2, which is our current project; the implementation phase started on July 1st of this year. The primary focus for the EDR2 project is to move our aging Audit, Collections, and Filing Enforcement systems on to the enterprise systems created in EDR1.

And in Phase 3, EDR3, we'll focus on replacing our aging system -- sorry, our aging accounting systems.
Planning for EDR3 is scheduled to start in 2026.

There are four primary areas of functionality for EDR2:

Case management. With case management, we will bring the Audit, Legal, Collections, and Filing Enforcement compliance programs on to the enterprise case management platform, allowing us to retire several legacy systems currently supporting these programs. The new case management system will increase automation and efficiencies, freeing up our staff to respond to the most complex customer contacts.

With EDR2 modeling solution, we create new and enhanced expert and analytic models to help improve case selection and assist taxpayers in meeting their tax obligations. Our modeling capabilities include the use of new third party data sources, additional data from the state and federal returns, and historical data.

With the use of analytic models, we introduce artificial intelligence and machine learning into our processes. The information provided by the analytic models helps to inform and improve our decision-making processes, but it does not replace our business rules designed by FTB staff, in partnership with our Solution Partner Team, which we introduced during our last Board update.

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Later in the presentation, we will share a bit more about our process for implementing these technologies with the utmost care, over time.

Data visualization. This expands our current reporting and dashboarding capabilities, and it allows users to self-serve and create their own data visualizations, allowing easy and fast access to the data that's needed to make decisions.

We also have numerous taxpayer self-services coming with EDR2, and I'm only going to touch on some of the most noteworthy services today.

E-filing taxpayers can verify they claimed the right amount of estimated payments and withholding before submitting their return, which means they will not receive a correction notice and will not have to contact us to resolve this issue. This saves both taxpayers, their representatives, and the State, time.

We will enhance our electronic installment agreement self-services, allowing for customers to resolve their installment agreement changes on their own, without the need to talk to a customer service agent or wait for a response.

For those customers that may have a compliance issue, they will be able to correct return information or respond to compliance issues through new self-service
options, without having to speak to the customer service agent, or wait for a response through the mail.

We plan to expand MyFTB to allow trusts and withholding agents to use this service to get more information on their accounts and activities.

And we will allow for a seamless transition between self-service channels. For example, a customer may start with chatting with us online, and if the chat service is no longer meeting their needs, they can be easily transferred to a customer service agent.

Now, Jose will share when the new functionality in these four primary areas will be implemented throughout the life of the project.

MR. OROZCO: Thank you, Jennifer.

Before we implement any new functionality in the four primary areas that Jennifer described, we will first implement several early initiatives during the first year of the EDR2 project. These early initiatives allow us to test out the new technologies we will be using throughout the project and help bring more taxpayers into compliance.

By the end of 2021, we will have implemented new analytic models to improve personal income tax audit and filing enforcement case selection. This is our first introduction to using our new analytic modeling
capabilities, including the use of artificial intelligence and machine learning.

These new and improved models will result in identifying cases that will most likely result in helping taxpayers comply and meet their tax obligations. It will also improve the percentage of cases we work that result in an assessment.

In addition, these early wins will help to confirm the viability of the new analytic modeling technology and techniques, which we will be introducing in a manner and case that allows us to make modeling improvements and address unforeseen issues easily and quickly.

This reduces the risk of negative impacts to both FTB's operations and taxpayers. Also, as of the end of September, we have implemented the first set of PIT audit analytic models. We have added two new assets for collections. These assets are in the form of new information returns, which are associated with taxpayers with past due liabilities. These new pursuable assets can be used by our collectors to help resolve collections cases, especially those cases in which taxpayers are not wage earners.

In June of 2022, we will implement our final early initiative. We will replace the Collections PIT
payer file with a new payer file. The payer file is a file that provides our Collections program with pursuable assets that can be used in our automated and manual collection efforts.

A new payer file will have more assets and improve matching of debtors to assets. This will increase collector productivity, increase flexibility in choosing assets, increase revenue, and start the process of replacing FTB's aging collections system.

In 2022, we will begin to release new functionality in the four primary areas that Jennifer mentioned. In 2022, we will implement the new PIT audit candidate selection pilot. This solution is the starting point to select cases for audits. It is also the starting point for the cases that will be managed in our new case management system.

In 2023, we will implement the new case management system for Audit and Legal, which includes functionality for both professional and paraprofessional PIT audit workloads.

And we will implement new data visualizations for these workloads.

We will also introduce new self-services for PIT taxpayers and start capturing additional federal and state return data for modeling.
You will notice a pattern for the next three years. Every year, we add new workloads to the case management platform, and those workloads receive new modeling capabilities and self-services.

In 2024, we focus on Business Entity Audit, also known as BE Audit and PIT Collections. BE Audit and PIT Collections move to the case management system. We implement new self-services, deploy new data visualizations and models for those workloads.

We will continue to capture more data from tax returns for modeling, make updates to our return analysis system, and implement our new enterprise knowledge library.

Then in 2025, we focus on BE Collections and PIT Filing Enforcement, also known as PIT FE. BE Collections and PIT FE move to the case management system. We implement new self-services and employ new data visualizations and new models for those workloads. We also implement new return analysis analytic models.

Finally, in 2026, we focus on BE Filing Enforcement, also known as BE FE. BE FE moves through the case management system. We implement new self-services and deploy new data visualizations and new model for the BE FE workloads.

We look forward to providing future updates on
the progress of the project over the next five years.

We would like to thank you for all your support throughout the planning and procurement phases as we embarked on this very important project.

We would be happy to answer any questions you may have.

CHAIRPERSON YEE: Thank you very much, Jose and Jennifer, for the really extensive and exciting presentation and the update.

Let me turn to Member Vazquez to see if he has any questions or comments.

MEMBER VAZQUEZ: No real questions.

Just a quick comment. It sounds exciting, and I'm looking forward to seeing this actually roll out.

The only -- actually, I guess I have one quick question: I'm assuming, as you are moving this thing out, with this new system in place, that it's also taken into consideration some of the, hopefully, language options some of these folks can use to access it; is that correct?

MS. ROUSSEL: Yes. Any self-service that we put out, as well as any of the outbound communications or notices we generate, and so forth, will always meet the new services requirements -- I'm sorry, language requirements.

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MEMBER VAZQUEZ: Thank you.

CHAIRPERSON YEE: Thank you, Member Vazquez.

I had a couple of questions, and I first just want to confirm that, obviously, the Franchise Tax Board, all of you have been doing some tremendous work with so many new programs that have come online, and just want to be sure that as we're standing up this project timeline for EDR2, that none of that new workload is going to be disrupting, you know, what we -- what you have just laid out here.

MR. OROZCO: Yes. We are keeping a close watch on that, Controller Yee. And, thus far, all of the new programs that we needed to stand up on time have been stood up on time.

In addition to that, we've been able to redirect some additional internal resources over to the EDR2 project. So as of today, things are moving very smoothly.

CHAIRPERSON YEE: Excellent. Good. Good to hear. Thank you.

And then I just had, really, out of curiosity, and probably, really, without a lot of knowledge about how some of these new technological tools work, are there -- I guess the introduction of any new security issues as we're using things like AI or other tools that
we need to be concerned about? Or is that really not relevant with respect to things like audit selection and some of the collections activities.

MR. OROZCO: So we do have a lot of requirements in place to make sure that our solution meets a lot of the different security requirements, so it is a robust system.

In addition to that, we also have an independent security assessment contractor that, on an annual basis, is going to run an assessment on the EDR2 solution to identify any security vulnerabilities. And we have language in the prime contract that the prime vendor will correct any findings that the independent security assessment team finds.

CHAIRPERSON YEE: Great. Thank you. Thank you for keeping that front and center as a priority focus. Let me now turn to see if there are any members of the public who wish to address the Board on this item.

PHONE MODERATOR: Ladies and gentlemen on the phone lines, if you would like to place yourself into the queue for public comment, as a reminder, you may press 1, then 0, at this time.

Currently we have nobody queuing up.

Please continue.
CHAIRPERSON YEE: Thank you very much.

Again, thank you, Jennifer and Jose, for the terrific update. I look forward to the continued progress and to the next update as we continue to proceed. Really appreciate it.

MS. ROUSSEL: Thank you.

CHAIRPERSON YEE: Thank you.

Members, we're going to move on to Item Number 3, which is a presentation on a legislative matter, and we have Annette Kunze, who will present the 2022 legislative proposal. And this is an action item.

Good afternoon, Annette.

MS. KUNZE: Good afternoon, Madam Chair and Member Vazquez.

My name is Annette Kunze, and I'm the Legislative Director for the Franchise Tax Board.

And on an ongoing basis, FTB identifies possible ideas for legislative proposals that can ease tax administration, including the one presented before you today, for your consideration.

In addition to presenting to you today, we also recently held a stakeholder meeting on November 17th to present this idea to the public for input, and the idea seemed to be well received.

This particular proposal rates -- relates to
FTB's authority to enter into installment agreements.
This proposal would make changes to the current
installment agreement, or IA authority, to allow more
taxpayers the right to enter into an IA in certain -- if
they -- if -- with the FTB, if they meet specified
requirements and would extend the time for full payment
of an IA in certain situations.

Additional proposed changes would clarify when
FTB is required to enter into an IA and would also
clarify when FTB could alter, modify, or terminate an IA
under certain circumstances.

The proposed changes would also make it easier
for a taxpayer to qualify for an IA for liabilities up
to and including $25,000, by allowing a taxpayer to
submit an application for an installment agreement,
which is presumed to be proof of the taxpayer's
inability to pay the liability in full, and the
taxpayer's compliance with other requirements.

This would increase the amount of liability and
the length of the payment period of IAs that FTB is
required to enter into, and ultimately reduce barriers
to enter into the process.

FTB's experience is that the sooner a taxpayer
enters into an IA, the more likely they are to pay their
liability and the -- and as more time passes, the
collection rate decreases, and it can become more expensive for FTB to pursue collection activity.

The proposed modifications to the overall IA process would enhance the taxpayer experience by expanding the scope of taxpayers with the right to enter into an IA.

If enacted in the 2022 legislative session, this proposal would be effective and operative beginning January 1, 2023, and would apply to installment agreements entered into on or after that date.

Implementing the proposed changes would occur during the department's normal annual update, and there are no departmental costs associated with this proposal.

Additionally, I would also like to mention that we'll continue to seek authors for prior Board-approved proposals as well.

Thank you for your time today, and we respectfully request your Board's approval on this legislative proposal.

And I'm happy to answer any questions.

CHAIRPERSON YEE: Great. Thank you, Annette, very much for the presentation. Really appreciate this proposal to facilitate installment agreements for a greater number of taxpayers, and, as you say, will enhance the taxpayer experience with the Franchise Tax
Board.

Member Vazquez, any questions or comments on this proposal?

MEMBER VAZQUEZ: Yeah. Just a quick comment: I would just echo your thoughts and I think, you know, anything we can do to make it easier and hopefully more efficient for the taxpayers is great.

CHAIRPERSON YEE: Great. Thank you. Yeah. Sometimes it's just taking that first step to have them come forward --

MEMBER VAZQUEZ: Exactly.

CHAIRPERSON YEE: -- and to enter into the agreement.

Thank you.

Let me now turn to see if there are any members of the public who wish to address the Board on this item.

PHONE MODERATOR: Ladies and gentlemen on the phone lines, if you would like to place yourself into queue for public comment, as a reminder, you may press 1, then 0, at this time.

Currently we have no members of the public queuing up.

You may continue.

CHAIRPERSON YEE: Thank you very much.
Member Vazquez, I'm prepared to move the staff's 2022 legislative proposal.

May I have a second?

MEMBER VAZQUEZ: You have a second.

CHAIRPERSON YEE: Great. Thank you very much.

Without objection -- actually, do we need a roll call on this?

MR. HOFELING: Yes, please.

CHAIRPERSON YEE: OKAY. Let me ask -- yes.

Let's have a roll call on this item, then.

MS. RUBALCAVA: Member Vazquez.

MEMBER VAZQUEZ: Aye.

MS. RUBALCAVA: Member Miller.

CHAIRPERSON YEE: Not present.

MS. RUBALCAVA: Controller-Chair Yee.

CHAIRPERSON YEE: Aye.

Thank you very much. That motion passes.

Great. Thank you, again, Annette.

MS. KUNZE: Thank you.

CHAIRPERSON YEE: All right. We are now going to move on to Item Number 4, and this will be a presentation on a regulation matter, with the adoption of the rulemaking calendar. This is also an action item, and I'm going to look to Red Gobuty to make the presentation.
Good afternoon.

MR. GOBUTY: Thank you very much. Thank you.

And good afternoon.

My name is Red Gobuty, and I am a Tax Counsel IV with the Legal Division's Technical Resources Bureau.

As required by Government Code section 11017.6, on a yearly basis, FTB delivers a Board approved rulemaking calendar to the Office of Administrative Law, providing required information on regulatory items FTB plans to transmit for review and approval as part of the rulemaking process during the year.

The 2022 rulemaking calendar, in your materials, shows the regulation projects FTB staff plans to work on during the 2022 calendar year.

And this year, we have a new item on the calendar, which is identified on the first page of the material. This project, for potential amendments to 25137-14, will explore adding a definition of "beneficial owner" to clarify the application of the regulation to asset managers that provide services to regulated investment companies.

As in the past, this Board's approval of the calendar, and any new items identified on it for which staff has not previously received Board approval to begin the informal regulatory process, serves as an
explicit approval by the Board to allow staff to begin
the informal regulatory process and hold interested
parties meetings for all calendared items.

And at this time, I would now ask for the Board's
approval of the 2022 rulemaking calendar.

CHAIRPERSON YEE: Thank you very much, Red.

Member Vazquez, any questions or comments on this
item?

MEMBER VAZQUEZ: No. I'm good.

CHAIRPERSON YEE: Okay. Very well.

Let me turn to the operator to see if there are
any members of the public who wishes to address the
Board on this item.

PHONE MODERATOR: Ladies and gentlemen on the
phone lines, if you would like to place yourself into
queue for public comment, as a reminder, you may press
1, then 0, at this time.

At this time, there is no public comments queuing
up.

Please continue.

CHAIRPERSON YEE: Great. Thank you very much.

Member Vazquez, may I have a motion on this item
to approve the 2022 rulemaking calendar?

MEMBER VAZQUEZ: So moved.

CHAIRPERSON YEE: Okay. We have a motion by
Member Vazquez. I will second that motion.

May we have a roll call.

MS. RUBALCAVA: Member Vazquez.

MEMBER VAZQUEZ: Aye.

MS. RUBALCAVA: Controller-Chair Yee.

CHAIRPERSON YEE: Aye.

All right. That motion passes, with Ms. Miller not in attendance, so such will be the order. Thank you very much.

All right. Let's move on next to Item Number 5. This is something that we look forward to just really having the opportunity to host the Annual Taxpayers' Bill of Rights Hearing.

This is the time set for the Board's annual Taxpayers' Bill of Rights Hearing, as required by section 21006 of the Revenue and Taxation Code. The purpose of this hearing is to allow taxpayers and tax practitioners the opportunity to present, directly to the Board, any proposals they have for changes in existing state income tax law.

Our Franchise Tax Board staff is available to respond to member questions, which may be raised as a result of taxpayer proposals.

Present are Selvi Stanislaus, our Executive Officer; Jozel Brunett, our Chief Counsel; Shane
Hofeling, our Deputy Chief Counsel; Annette Kunze, our Legislative Services Bureau Director; and Brenda Voet, our Taxpayer Rights Advocate.

Staff will analyze the fiscal and administrative consequences of the proposals, and Brenda has some introductory remarks, our Taxpayer Rights Advocate. And then we will open it up for public comment. If individuals need electric switching system assistance, they can call 1-800-883-5910. And when prompted, press 5, and then follow the additional prompts. Again, if you need ESS assistance, please call 1-800-883-5910, and, when prompted, press 5, and then follow the additional prompts.

Brenda, let me turn to you and ask you to make your introductory comments. Good afternoon.

MS. VOET: Thank you very much. Good afternoon. And thank you, Madam Chair and Board Members.

My name is Brenda Voet, and I'm your new Taxpayer Advocate.

2021 has been a year of renewal, a year in which we continue to build our successes of how we do business, while safeguarding the health and wellbeing of our steadfast employees; a year in which the Franchise Tax Board has successfully collaborated with your department, Madam Chair, to provide Golden State
Stimulus payments to hundreds of thousands of Californians; and a year in which the Taxpayer Rights Advocate Office said goodbye to many outstanding public servants and welcomed new outstanding public servants.

I would like to thank Selvi, this Board, and the tax professional communities for their warm welcome and support during our time of transition.

Although the names and faces in the Advocate Office may have changed, our commitment to help taxpayers who have been unable to resolve their tax problems through our normal channels, to protect the rights, and ensure that the Franchise Tax Board handles their tax problems promptly and equitably remains as strong as ever.

As we transition into receiving comments and concerns, I would like to take a moment to thank participants of our previous Taxpayers' Bill of Rights meetings. The issues they raised help us to improve processes and services.

For example, last year, CSEA raised concerns about how we were providing healthcare mandate information. This lead to the creation of a one-step webpage containing helpful information and links to things such as videos and a penalty estimator tool.

For the speakers calling in today, I want to let
them know, we will review their comments and concerns presented, and are committed to respond in writing by February 1st, 2022. The responses will also be posted on the Franchise Tax Board's website.

You can go to ftb.ca.gov and search for "your taxpayer rights," and this will take you to where the responses will be posted.

If you would also like our responses mailed to you, and if you did not submit a formal letter prior to this hearing, then all you need to do is provide us with your name and mailing address. And you can do this by e-mailing it to ftbadvocate@ftb.ca.gov. This e-mail address can also be found on our website by searching for "taxpayer advocate services."

Thank you, Madam Chair.

CHAIRPERSON YEE: Thank you very much, Brenda.

Before we proceed, let me welcome Board Member Miller to the meeting and welcome -- who is here representing the Director of Finance.

We will open it up for --

MEMBER MILLER: Sorry for being late.

CHAIRPERSON YEE: No problem. Glad to have you join us.

We will open it up now for any member of the public who wishes to make a comment, and please remember
to introduce yourself and who you represent.

And, if applicable, we would like to request that you limit your comments to five minutes to ensure that everyone will have time to speak. So let me now turn to the operator to see if there are any members of the public wishing to speak on this item from the teleconference line.

PHONE MODERATOR: Ladies and gentlemen on the phone lines, if you would like to place yourself into queue, as a reminder, you may press 1, then 0, at this time.

Our first comment comes from the line of Lynn Freer. Please go ahead.

CHAIRPERSON YEE: Good afternoon, Ms. Freer.

MS. FREER: Thank you very much.

Dear Board Members, Executive Officer Selvi Stanislaus, and the FTB staff.

Well, here we are again. It's been many years that I've been with you, talking about the issues for practitioners and taxpayers. I thank you for the opportunity to then present our suggestions and comments.

In 2020 --

CHAIRPERSON YEE: Ms. Freer -- Ms. Freer, would you please state your name for the record and who you
represent, please.

MS. FREER: Oh, I'm sorry. Lynn Freer, Spidell Publishing.

CHAIRPERSON YEE: Thank you. Welcome.

MS. FREER: So as I was saying, in 2020, the Franchise Tax Board was amazing at going through the pandemic changes, informing the public quickly and accurately.

However, this year, I can't say the same thing. We've had two major new tax bills that are both very complicated, AB 80 and AB 150. Our written guidance points out how slow and inaccurate release of information to taxpayers and the media over this past six or eight months. Over the years, Spidell Publishing, along with CSEA and the Cal Society, and our association have worked in partnership with the Franchise Tax Board to provide critical and, more importantly, accurate information to taxpayers.

This year, when we and the others have asked for guidance, we were told that the guidance would be provided online when the FTB had sorted things out and they would -- and in the form of FAQs.

When that guidance was finally provided a little bit at a time, it was often inaccurate. We had asked the Franchise Tax Board to let us see and comment upon
and edit things before they put them on the website, and we were told that we would have to wait until the website went live.

This has been something that we have done in the past, not only Spidell, but as I said, Cal Society, the Bar Association, and CSEA, but, for some reason, we were excluded from that process this year. And when the website went live, there was inaccurate and misleading information there.

I want to know why you are no longer using your partners to at least take a look at things before you send them out.

In fact, there are still critical questions that need answers, so taxpayers may make their elective payments before the end of year. These are not yet been answered, and we don't know when they will be, and here it is, December. We get questions on our message board, probably two or three a day, on this topic alone.

Also, I would like to reiterate my previous thoughts on the FTB's website. It's poorly designed and doesn't contain important links on the homepage for anyone who is doing any real research or any in-depth research on the website. It's very vague and, really, all you can do is search.

We were told initially that this was because of a
state mandate to use -- or a statewide application that was going to be used. But when I go to all the other websites -- the CDTFA, the EDD, and the Board of Equalization -- they all have some drop-down menus that make finding this kind of information quick and easy.

In closing, I would like to say that I understand that the Franchise Tax Board, like most businesses, is losing baby boomers to retirement, and the current hiring climate is very difficult to find new and qualified people.

This just means that the partnership with us and the other organizations I mentioned is critical, and I would just like to see things go back to the way they were prior to about the middle of this year.

Thank you so much. I would be happy to provide any additional information at a later time.

CHAIRPERSON YEE: Thank you very much, Ms. Freer. We're always welcoming of your comments and really appreciate the observations, and we will take those under submission and providing a response to you in the early part of next year. Thank you.

Operator, may we have the next member of the public who wishes to address the Board on this item.

PHONE MODERATOR: Yes. Our next member of the public is Christine Grab. Please go ahead.
CHAIRPERSON YEE: Okay. Good afternoon,

Ms. Grab.

MS. GRAB: Hi. Good afternoon.

My name is Christine Grab, and I present ten requests:

1: In California, a creditor is required to prove to a judge that a debt is owed and get the magistrate's order to protect a wage garnishment, bank levy, or lien. The exception seems to be the tax bureaus. I request that this loophole be closed and that the tax bureaus be required to prove to a superior court judge that the debt is legally owed prior to the collection tools.

2: The IRS treats married couples as one tax paying entity from the moment the couple notifies them of marriage, until the couple notifies them that the marital status has changed. FTB does not follow this precedent. FTB readily admits it treats married people differently than single people in a manner which penalizes them for being married.

This is a violation of the 14th Amendment of the U.S. Constitution, which states that government has to treat all classes of people equally. I request that California law be immediately changed to conform with federal guidelines.
3: FTB collects many types of payments that it does not immediately credit to taxpayers' accounts. I request full disclosure of all policies and procedures surrounding these payments, including an exhaustive list of all types of payments that are not immediately applied when these payments are applied, the procedures in place to ensure the money is applied, and which laws justify these practices.

Furthermore, I request specific identification of the custodian of the withheld monies, at what point the monies are considered revenue by the State of California, whether spending is authorized on the suspense accounts containing the withheld monies, and, if so, who legally may spend this money and for what purpose.

4: I request an exhaustive list of all payments which are immediately applied to the taxpayer's account, upon receipt by FTB.

5: For the purpose of calculating interest, FTB only recognizes some of the payments that have been made and only portions of other payments that have been made. I request full disclosure of the policy and guidelines to determining which payments and portions of payments are withheld for the purpose of calculating interest.
6: Several people have contacted me to tell me that FTB sent them a letter saying that if they didn't waive their right to protest a Notice of Proposed Assessment, they would be penalized an additional $5,000 on top of the penalties that had already been imposed. This is extortion, coercion, and conspiracy against rights per Federal Code 18 USC 241 and 242. I request that FTB immediately cease this practice.

7: I am requesting that all payments and correspondence that FTB receives is processed within 24 hours.

Currently, FTB processes correspondence received via free or low cost methods, slower than it processes correspondence sent via expensive methods. I believe that penalizing the poor violates the 14th Amendment of the Constitution.

8: I request that FTB comply with R&TC 19117 by putting full amortization schedules on each bill. The information should include the principal balance, interest rate, the dates that interest began accruing, and why some payments or portions of payments are not included in the principal balance.

9: Revenue & Tax Code 19087 states that a Notice of Proposed Assessment can only be issued on accounts that have an outstanding tax liability due for that
As discussed in Item 3, FTB withholds some payments from NPA totals. I request the legal codes which justify not crediting all the payments on the NPA. FTB also does not allow protests of NPAs, on the basis that the full amount of money collected was not reflected on the NPA total.

I request the legal codes to justify this denial of the rights to protest on these grounds.

10: On FTB's website, it states, "The Taxpayer Rights Advocate will not accept your case if it questions the constitutionality of the tax system or tax laws."

This is unconscionable. It is the job of the advocate to ensure that the taxation agency properly follows federal and state laws.

Ms. Voet has sworn an oath to bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California.

I request that this guideline be immediately eliminated so that Ms. Voet can do her job of protecting taxpayers in accordance with her sworn oath. I believe that failure to do so constitutes criminal malfeasance.

Thank you.

CHAIRPERSON YEE: Thank you, Ms. Grab, very much,
and thank you for submitting your points in writing as well.

   Operator, do we have another member of the public who wishes to address the Board on this item?

   PHONE MODERATOR: Yes. Our next member of the member is Rex Halverson. Please go ahead.

   CHAIRPERSON YEE: Good afternoon, Mr. Halverson.

   MR. HALVERSON: Good afternoon, Controller Yee.

   I'm Rex Halverson, and I represent the firm Rex Halverson & Associates.

   I'm going to bring or discuss four points. I have added one since last night. And these were raised by taxpayers that have called me, none of which are present clients or were clients at any time.

   The first involves the passthrough entity tax. I'm hearing from several taxpayers -- and these are large CPA firms -- that the PTE tax needs further amendment. According to these taxpayers, when California passed AB 150, a workaround to the $10,000 limit on the federal deduction for state local taxes. It permits eligible passthrough entities to annually elect to pay a special tax at a 9.3 percent rate on the income allocable to certain participating owners of these entities. It's referred to as the PTE tax. And then to claim the related tax payments as business
deduction.

The result is that participating owners receive a larger deduction for state taxes on their federal income tax returns and that tax credit equal to their share of PTE tax paid on their California state returns.

I'm not going to quote the statute since they are included in my written submission to the FTB. But, in sum, it appears that without a legislative fix, the California PTE tax printed is not creditable against California TMT, and the FTB knows that.

In their frequently asked questions put on the site October 1, the FTB added this question:

"Can the PTE credit reduce the amount of tax below the tentative minimum tax?"

The answer: "No. The PTE tax credit does not reduce the amount of tax due below the tentative minimum tax."

Without a legislative fix, the California PTE tax election may not mitigate the SALT deduction cap as intended. While the TMT does not apply to income, adjustments in tax preference items attributable to trades or businesses, when the aggregate gross receipts of the trades or businesses are less than $1 million, such moderate income taxpayers are likely subject to a California tax rate less than a 9.3 percent rate imposed
on electing PTEs.

And the exclusion of the California TMT from the PTE tax credit is a significant drawback for high income taxpayers considering the election. This, along with the credit's other disadvantages -- one, it's not refundable, and can only be carried forward for five years -- may make that election unadvisable for many taxpayers.

I apologize for leaving out number 2.

Accordingly, the FTB has encouraged this amendment by the California Legislature, correct the oversight, rather than let this situation continue.

CHAIRPERSON YEE: Excuse me, Mr. Halverson.

Mr. Halverson, I -- let me make a suggestion.

You cited a new issue that was not previously included in your written submission. May I suggest, within your time allotment, that you move to the new issue, since we do have your testimony in writing, for the issues that you have already submitted. I just want to be sure you get your new issue in.

MR. HALVERSON: Okay.

CHAIRPERSON YEE: Okay.

MR. HALVERSON: I will be glad to.

The last issue I was going to raise is MyFTB. I have complained for six years about MyFTB and the power
of attorneys, the forms.

FTB still rejects 60 to 70 percent of my POAs, and they are for all sorts of reasons: Electronic signatures and numerous other things.

I have had it, and I'm not alone. When I talk to my colleagues, they tell me that their reject rates are similar, cost clients money, it makes my firm look bad, it makes me look bad, and no one at FTB seems to care.

The IRS accepts a faxed POA, even though the font is size 8 or 9, and you get immediate help from the IRS when you fax them a copy of the POA.

FTB says, no, we got to process them and it takes weeks, and it treats us like identity thieves.

MyFTB also rejects log-ons after typing in the four- to six-letter and number code.

It's extremely frustrating and has led me to consider not accepting any more FTB tax matters. I beg you to go back to paper POAs, or exempt tax professionals from MyFTB. If you don't, you are going to end up with a -- with fewer tax professionals assisting clients with FTB income tax matters. Instead, your staff will have to handle them; and if that's the intent of the FTB, you win.

Thank you.

CHAIRPERSON YEE: Thank you, Mr. Halverson.
Really appreciate your input on all of these issues, and we do have the first -- we have three of them in writing, and I really did want to be sure you had time to speak to your fourth issue. So really appreciate the comments.

Operator, let me turn to you.

Is there -- who is our next member of the public who wishes to address the Board on this issue?

PHONE MODERATOR: Ladies and gentlemen, as a reminder, if you would like to speak as a member of the public, you need to press 1, then 0, at this time.

And we do have a line of Joyce Cheng.

Please go ahead.

CHAIRPERSON YEE: Good afternoon, Ms. Cheng.

MS. CHENG: Good afternoon. Thank you.

Joyce Cheng on behalf of California Society of Enrolled Agents, and thank you to the members and FTB representatives in attendance.

CSEA's participation -- the Taxpayers' Bill of Rights Hearing -- is a high priority for our membership, and we've been doing so for more than a decade, and we always appreciate the attention given to our concerns.

We commend you and your office for continued assistance -- the Taxpayer Advocate Office -- for continued assistance.
This year, we had two issues we felt were needed to bring forward. After Mr. Halverson's presentation on AB 150 -- I will quickly summarize -- we raised that issue as well. From our standpoint, it does seem to need some amending. It's not -- it's not doing what it intended to do. And you have it in writing. We'll be happy to follow up and work with anybody who, you know, wants -- wants our input, which does come from our members.

The second issue that we raised this year is a nonfiler compliance issue: The use of occupational licenses as a source of information. CSEA supports FTB efforts to ensure that all taxpayers and California filing requirements file returns. However, CSEA members and taxpayers have raised issues of FTB's use of average income relative to occupational licenses held as source of information for assessing tax when a client receives a filing enforcement notice.

This practice often oversteps the broad discretion necessary to make determinations when FTB does not get cooperation from the taxpayer.

In 2018 -- in June 2018's "Tax News," the FTB stated it uses active licensing information from California occupational and professional licensing boards as its indicator that a taxpayer may be engaged
in an income-generating activity.

   Additionally, the tax assessment on individuals
who are engaged in income-generating activities, but
have not filed, is based on an estimate of the income of
the taxpayer who holds a license, by averaging the
income from all other license holders from the same
licensing board, and who also filed a federal tax return
with a California address.

   While this information may be an indicator of a
taxpayer's filing requirement or tax obligation, it
often fails to accurately capture the realistic taxpayer
situation.

   The issue is particularly harmful for taxpayers
when FTB erroneously enforces collection actions,
despite little evidence that a California filing
requirement exists or that the relevant income is
similar to the above criteria.

   Despite the FTB's statement that they understand
that every individual of an active occupational license
derives income from it, CSEA members report that, in
practice, no response cases are routinely and
automatically assessed tax based on estimated income
related to their occupational license.

   CSEA requests that the FTB review its policies
and practices so that no response cases are not
routinely subjected to this practice, without additional steps to ascertain proof of actual income before making an assessment.

Additional procedures could include more robust attempts to contact the taxpayer before assessment. The fact that cases are erroneous assessments comes to light once enforced collection is implemented, it just -- FTB has the internal tools to analyze the taxpayer situation when it is time to collect taxes. So CSEA asks that those same tools be used to analyze the taxpayer situation when proposed assessments are made.

Reports from CSEA members indicate that a series of lengthy and time consuming engagements with FTB are necessary to correct erroneous assessments. This means FTB is also spending valuable resources on the same cases that often result in zero tax due. It would be in everyone's best interest to avoid that issue and expenditure of resources, by adopting a more holistic approach to no response tax assessments.

In essence, the FTB is assuming there's a tax liability and pursuing all the way through assessments based upon no response from a taxpayer. But when the assessment is live and valid, they have the ability to locate the taxpayer.

So we would like to see a more robust -- robust
attempt to contact the taxpayer, because not every no 
response is an actual case that has a liability attached 
to it.

CSEA is always available to discuss our issues in 
greater depth and to offer assistance in any way. Thank 
you for your attention to these matters.

CHAIRPERSON YEE: Thank you very much, Ms. Cheng, 
for bringing these items before us. Always very 
appreciative of the partnership with the California 
Society of Enrolled Agents.

Thank you.

Operator, our next member of the public who 
wishes to address the Board on this item?

PHONE MODERATOR: No members of the public are 
queuing up at this time.

Please continue.

CHAIRPERSON YEE: Great. Thank you very much.

Brenda, any closing remarks on this item?

MS. VOET: Just, once again, I would like to 
thank all of those who called in and shared with us 
their concerns. Their partnership really does help us 
to look and see the policies and procedures that we're 
doing and analyze the product and services that we're 
able to provide to them.

CHAIRPERSON YEE: Great. Thank you, Brenda.
Definitely echo that.

Members, any questions -- any comments on this item before we move on?

(No response.)

CHAIRPERSON YEE: All right. Thank you.

So now, Members, we'll move on to Item Number 6, and this is the Executive Officer's Time. And I will now turn it over to Selvi Stanislaus. Selvi?

EXECUTIVE OFFICER STANISLAUS: Thank you so much, Madam Chair, and good afternoon, Board Members.

So I want to start by thanking our Board and my FTB family and recognize all of the great work, guidance, and partnership that have made this year successful.

So, much like last year, 2021 brought many challenges spurred by the pandemic, but through hard work, innovation, and determination, we once again overcome our challenges and achieve some wonderful accomplishments.

So as the year comes to a close, I just want to share with you some of the highlights:

So we successfully postponed the tax filing and payment date from April 15th to May 17th. Like in 2020, we had to work out issues touching all areas of the department, including legal authority, IT changes,
operational logistics, and communications.

We had a very successful filing season. About 21.7 million tax returns were filed this year, through November, up by over 1 million returns during the same period last year. We had 87.3 billion in deposits, and have processed over 15.4 million refunds, sending a total of $18.89 billion to California taxpayers. So for this year, nearly 4.3 million CalEITC credits have been awarded. The combination of CalEITC and Young Child Tax Credits combined amount to more than $1.2 billion.

Also, FTB took on the huge and most rewarding task of the year, to administer the Golden State Stimulus payments to eligible Californians.

The State has issued about 4.4 million GSSI payments this year, worth almost $2.8 billion, as well as 6.5 million GSSII payments worth nearly $4.7 billion.

And like I said, to us, it was one of our most rewarding tasks of the year.

Also here at FTB, we take our responsibilities to provide education and outreach very seriously. We pride ourselves on our education efforts, whether by way of our website materials, or by the way of events to help taxpayers file their returns timely, pay the correct amount, and to make tax compliance easier.

We gave several presentations to various trade
groups at events including CalCPA, CSEA, tax
conferences, and the list goes on.

We also helped foreign scholars from the
University of California at Davis, Irvine, and Santa
Barbara learn about the California income tax filing
requirements, as well as other groups, such as the East
Bay Association of Enrolled Agents, and the Pacific
Islanders CPAs.

And also, our FTB staff continues to provide our
customers with excellent service. In fact, our Field
Officers received a 4.5 out of 5 star rating due in
large part of their customers' services.

So these are just a few of our highlights from
the last year.

I can't begin to express how impressed I am with
the way we have continued to excel amid work and
lifestyle changes. So, staff, thank you again for all
you do.

In addition, I would like to extend a heartfelt
thank you to our partners in the taxpayer community who
have continued to be a valuable resource. FTB wouldn't
be successful without the continued support and guidance
from our taxpayer community.

And, last, but certainly not least, I want to
express my gratitude to you, Board Members, who always
provide valuable perspective and experience. FTB's continued success, despite all our challenges of the pandemic, is due largely to the outstanding leadership and forward thinking that each one of you has provided to FTB and to me as well.

So once again, Board Members, thank you, everyone, for your time.

CHAIRPERSON YEE: Thank you very much, Selvi, for the comments, and it has been an extraordinary year. And let me just add my thanks to the entire FTB team for really not missing a beat and continuing to do the work that our taxpayers expect in California.

Let me turn it over to our members to see if there are any comments or questions.

MEMBER VAZQUEZ: Just one quick one, Madam Chair.

CHAIRPERSON YEE: Yes, Member Vazquez.

MEMBER VAZQUEZ: I would like to thank staff and especially Selvi, you know, over this last year. I know it's been some difficult times with this whole pandemic, but several constituents or taxpayers that have called my office, or called me, about situations, and I have shared those and passed them on to staff, and they have been really good about troubleshooting them and advocating on their behalf. So I just wanted to thank staff for that.
And while I know we heard some comments earlier today from the public on the Bill of Rights Hearing we just completed, and I know -- and I know you -- Madam Chair, you mentioned that we're going to do our best to look into some of those situations and see if we can't improve --

CHAIRPERSON YEE: Yes.

MEMBER VAZQUEZ: -- and I just wanted to echo those thoughts and thank staff.

CHAIRPERSON YEE: Thank you, Member Vazquez.

Appreciate those comments.

Member Miller, anything?

MEMBER MILLER: I would -- I would like to build on that, just to Ms. Stanislaus and the entire team at FTB.

I get the privilege of working with a lot of our partners in the state, and the professionalism and the grace that you bring to everything you do is really phenomenal. I always learn a lot from your team. I appreciate and respect all of you a great deal.

And I'm especially humbled by the idea of how much we do learn from the Taxpayers' Bill of Rights. I thought Brenda's examples were fantastic, and that we are and can all do better if we do commit to working together. And you have set a really great model for
that, and I'm very grateful for it.

    So thank you, Madam Chair, for allowing me to speak.

   CHAIRPERSON YEE: Thank you, Member Miller.

   Appreciate that.

   All right. Let me turn to the operator to see if there is any member of the public who wishes to address the Board on this item, on the Executive Director's Time.

   PHONE MODERATOR: Ladies and gentlemen on the phone lines, if you would like to place yourself in the queue for public comment, as a reminder, please press 1, then 0, at this time.

   No members of the public are queuing up at this time.

   Please continue.

   CHAIRPERSON YEE: Thank you, Operator.

   Thank you, Selvi, very much, for the comments.

   And again, just really tremendous gratitude and congratulations on a successful year.

   Members, we are now going to move to Item 7; this is Board Members' Time. And let me just look to Members Vazquez and Miller for any comments or items you want to bring forward.

   MEMBER VAZQUEZ: Madam Chair, the only item I --
and, actually, it's just more of a comment.

CHAIRPERSON YEE: Yes.

MEMBER VAZQUEZ: I had an opportunity, during my briefing with staff, to share some thoughts, and I just want to echo them again. And that is that I'm really looking forward, hopefully, to this next year when we're finally -- it looks like we might be able to meet again in person, at least have that interaction, not only with staff but the members of the public, and see what we can do.

And hopefully learn from some of these issues that have come up because of the pandemic. And I know we -- I have shared this with staff a little bit, that, you know, moving forward, while, you know, the pandemic has been really hurtful in terms of interaction with the public, I think it's also brought to light some of the issues that maybe we could create some savings moving forward, in terms of office space.

And, you know, I know Selvi had mentioned in my comment -- or at least in my conversation with her, during my briefing, that they are possibly looking at some kind of a hybrid system where, you know, maybe 50 percent of the time, people could be working remotely, because it sounds like we're getting maybe more production by accommodating people's needs, and not
necessarily where they physically have to be inside an
office.

So I'm looking forward to that as we come into
this new year.

CHAIRPERSON YEE: Great. Thank you, Member
Vazquez, for those thoughts.

Member Miller, any further thoughts?
(No response.)

CHAIRPERSON YEE: Okay. Thank you. Thank you.

Let me just add, just what a wonderful year it's
been, working in the midst of such challenges around us.

And I think the Franchise Tax Board has really
modeled well, among all of our state agencies, that --
including many of them, just how the health and safety
of our -- of our people is paramount.

And I think there was no one-size-fits-all with
respect to just how each of our State entities responded
to the pandemic and continues to respond to it. But the
fact that the mission and, certainly, the purpose of
really serving taxpayers continue to be elevated as a
priority.

And Member Vazquez, you are right. I think we
are going to learn a lot from what's been happening over
the last 18 months that will be to the good for the
State of California with respect to greater
efficiencies. But we also know that there likely will be some, you know, sustained challenges as well, going forward, and there's no doubt, in my mind, that the State of California is prepared to just meet those, and as we have at every turn, you know, during these last 18 months. So I just want to acknowledge that.

I also, too, want to add my thanks to your team, Selvi, all the FTB partnership on the Golden State Stimulus programs. Thanks to the Governor and to the Legislature. There is not a day that my office does not receive calls about, just, Californians either looking for their check or, more importantly, thanking us for their check.

This is much-needed assistance, and it was just really an honor to be working with your team to stand up the program, to really be prepared for when we were able to finally get those checks issued. And the volume, it just speaks to just how many Californians really are looking forward to receiving some assistance and just, as you say, one of the most rewarding opportunities we have had to be able to fulfill that.

And then, lastly, let me just say, I, too, look forward to meeting in person next year, but I also know that we are going to continue to hold paramount the health and safety of our -- of our team members and
certainly the public at large. And for members of the public who are watching, we hope to welcome you back into the Franchise Tax Board auditorium at some point next year.

But would just like to say to everyone, please stay healthy and safe. There is -- and stay informed about what needs to be done in order to do that for you and your loved ones.

So thank you very much for all that.

Let me just see if there are any members of the public who wish to speak on this item, on Board Members' Time.

PHONE MODERATOR: Ladies and gentlemen of the phone lines, if you would like to place yourself into queue for public comments at this time, as a reminder, please press 1, then 0.

No members of the public are queuing up at this time.

You may continue.

CHAIRPERSON YEE: Thank you, Operator, very much. I think, in conclusion, Members, what I would like to just say is to wish everyone a healthy, healthy, and happy holiday season. This is -- for some of us, we have just celebrated the Festival of Lights and the season of Hanukkah beginning, and just want to say also
Merry Christmas and Happy Kwanzaa to come. But we are so looking forward to a new year of light and hopefully being able to be together.

So from the Franchise Tax Board, Selvi, you and your team, to everyone, have a healthy and safe holiday. To members of the public, we will see you next year, in 2022. Take care, everyone. This meeting is adjourned.

(Proceedings concluded at 2:38 p.m.)

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CERTIFICATE OF REPORTER

I, KATHRYN S. SWANK, a Certified Shorthand Reporter of the State of California, do hereby certify:

That I am a disinterested person herein; that the foregoing proceedings were reported in shorthand by me, Kathryn S. Swank, a Certified Shorthand Reporter of the State of California, and thereafter transcribed into typewriting.

I further certify that I am not of counsel or attorney for any of the parties to said proceedings nor in any way interested in the outcome of said proceedings.

IN WITNESS WHEREOF, I have hereunto set my hand this 13th day of December 2021.

/s/ Kathryn S. Swank
KATHRYN S. SWANK, CSR
Certified Shorthand Reporter
License No. 13061