

# ADMINISTRATIVE NOTICE TO CALIFORNIA FRANCHISE TAX BOARD

NOTICE TO AGENT IS NOTICE TO PRINCIPAL  
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Sent by:

Adrian C [REDACTED]  
[REDACTED]  
[REDACTED]

4/30/2021

To:

Verónica Valdivia  
FRANCHISE TAX BOARD  
PO BOX 2966  
RANCHO CORDOVA, CALIFORNIA [95741]  
USPS Certified Mail no. 7020 1290 0000 2775 4949

CC:

Franchise Tax Board  
Post Office Box 942840  
Sacramento California [94240-0001]

Re: Response to Veronica Valdivia legal determination of frivolous return for the year 2020

Dear Veronica,

1. I am in receipt of your letter (account number 1215788837). You are claiming that the return to the Franchise Tax Board that, by the way accepted all the rest without dispute for 5 years, was frivolous but do not provide any law or evidence to prove your claim. I am a little confused. Is this your legal determination? With all due respect, I will need more information as to why you have made this legal determination and conclusion.
2. The Payer provided a W-2 erroneously alleging payment of Federal and State connected wages. I mailed the filing with a NOTICE in affidavit form that contains sufficient information that has still not been rebutted by anyone at the Franchise Tax Board and therefore now accepted as fact. *A copy will be included herewith.* In addition, the Form 3525 was filed and has yet to be rebutted and now accepted by the Franchise Tax Board as fact. *A copy will be included herewith*
3. If you still claim that the filing is frivolous, please provide to the following Show Causes with a clear explanation so we can determine if the return was frivolous or not. Also, please provide any additional documents and law that is not misleading.
  - 3.1. Show Cause that I am an "employee" as defined by relevant law and RTC § 17020.12

- 3.2. Show Cause that I am engaged in a "Trade or Business". *See RTC § 17020*
- 3.3. Show Cause that the payments were in connection with the performance of a function public office. *See RTC § 17020*
- 3.4. Show Cause that I made "gross income". *See RTC § 17071 and section 61 of the IRC*
- 3.5. Show Cause that I made "adjusted income". *See RTC § 17072 and section 61 of the IRC*
- 3.6. Show Cause that I made "taxable income". *See RTC § 17073 and section 61 of the IRC*
- 3.7. Show Cause that I am an officer of a (Federal or State) Corporation.
- 3.8. Show Cause that the return is actually "frivolous". You have not provided any relevant law at all to show why the return was frivolous. *See RTC § 19180 and relevant law*
- 3.9. Show Cause that the filing is based on a and/or reflects of any "position" identified by the California Franchise Tax Board as frivolous. *See RTC § 19179 and relevant law*
- 3.10. Show Cause that the act of its completion or submission of the filing is intended, expected or desired to impede or delay the administration of any California tax laws. *See RTC § 19179 and relevant law*
- 3.11. Show Cause that the burden is not on you and your department to provide the facts and proof of what you are claiming
- 3.12. Show Cause that I am a "Taxpayer" as defined at RTC § 17004. Please provide the proof with relevant law that I am subject to the California income tax or the like.
4. Again, please provide all the relevant law to prove your claim or else you and the Franchise Tax Board are in agreement that any collection attempts are fraudulent and the relevant parties accept full responsibility as the burden is on you to prove. *See RTC § 19180 (a)*
5. This Notice and any responses or nonresponses by you or your colleagues will stand as record and evidence in any court. And if, or when, this matter escalates to any tribunal your failure to provide clear evidence and failure to respond to the "Show Causes" is with your admission of the facts herein you and the Franchise Tax Board waives any rights, defenses or immunities
6. I declare that I make no admission as to my status, the legitimacy of your implicit or explicit claims, or the fitness of any particular legal or administrative protocol by responding to your Notice or by requesting and demanding due process
7. I reserve all and waive none of my unalienable, constitutional, private or any other rights.

### **Terms of Proper Response**

8. Any and all claims, responses, notices, or correspondences made by you, your department, or anyone else from your company SHALL be signed under penalty of perjury. Any and all notices, responses, correspondences and claims not made under penalty of perjury are made in bad faith and fraudulent. Furthermore, any and all claims in opposition must have attached true and correct and not misleading copies of documents attesting to the validity of the claim in the form of certification from the officer, having proper delegation of authority, responsible for making the assessment that purports to establish the claim. Again, failure to do so is fraud and bad faith.

Sincerely,

Non- (Federal, State) Employee, Non-U.S. Person  
or the like

**JURAT**

State of California    )  
                                  )ss.  
County of Orange     )

Sworn to (or affirmed) and subscribed to me on this \_\_\_\_\_ day of \_\_\_\_\_, 2021 by Adrian C. [redacted], a man, provided to me on the basis of satisfactory evidence to be the one who appeared before me, and executed the forgoing instrument for the purpose stated therein and acknowledged that said execution was by his free act and deed.

\_\_\_\_\_  
Notary Public Signature

\_\_\_\_\_  
Date

**California disclaimer:** A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

**CALIFORNIA JURAT WITH AFFIANT STATEMENT**

**GOVERNMENT CODE § 8202**

- See Attached Document (Notary to cross out lines 1-6 below)
- See Statement Below (Lines 1-6 to be completed only by document signer[s], not Notary)

\_\_\_\_\_

*Signature of Document Signer No. 1*

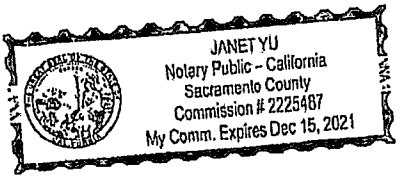
\_\_\_\_\_

*Signature of Document Signer No. 2 (if any)*

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California  
 County of Sacramento

Subscribed and sworn to (or affirmed) before me  
 on this 4 day of May, 2021,  
 by Adrian C [REDACTED]  
 (1) \_\_\_\_\_  
 (and (2) \_\_\_\_\_),  
*Name(s) of Signer(s)*



Place Notary Seal and/or Stamp Above

proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.  
 Signature [Signature]  
*Signature of Notary Public*

**OPTIONAL**

Completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

**Description of Attached Document**

Title or Type of Document: Administrative notice to CA FBI 2020

Document Date: 4/30/2021 Number of Pages: 3.

Signer(s) Other Than Named Above: \_\_\_\_\_