

RICHARD BERBERIAN
605 Hamden Lane
Modesto, CA 95350-2295
(209) 578-1073

7 April 1994

Registered Mail No. R 522 175 048

Mr. Roger Lubiens
Collection Bureau
Franchise Tax Board
P.O. Box 942840
Sacramento, CA 94240-0040
(916) 369-4068

RE: 573-68-3615 [BERB]

Dear Mr. Lubiens:

This letter¹ is in reference to my January 6, 1994 telephone call to you (photocopy of phone bill reflecting the call attached/p. 1) and our ensuing fourteen-minute discussion (transcript attached/pp. 2-8) regarding the "Notification Of Tax Lien" dated December 29, 1993 (photocopy attached/p. 9) which was filed by the Franchise Tax Board regarding my "delinquent California Personal Income Taxes" for Tax Year 1991. It was my understanding from my phone call that day as well to FTB/800-852-2753, that said state tax lien was assigned to and identified by Certificate No. 93363-017445. I was also told that it would take about three months to show up in our local recorder's office records. Contrary to this, however, the lien was filed with the Stanislaus County Recorder's Office nine days after the notification, coincidentally the day after our phone discussion; namely, on January 7, 1994, as Document No. 1461, Reel #2, Image #495 (photocopy

¹ I realize that this is an unusually thick document (406 pages). However, all of the attachment pages/documents are referenced and Bates-numbered in bold typeface within this 13-page cover letter, so one can choose those documents that are of interest.

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attached/p. 10).

During our telephone discussion, you explained to me that the City of Modesto provided the Franchise Tax Board information regarding my local business license (photocopy of latest license attached/p. 11) which served as the basis for the subject 1991 assessment, which is \$799.00, the total liability being \$1,525.35 when penalty, interest, and collection costs are added. (This information is in concurrence with that provided to me as well via my above-referenced phone call to the FTB 800 number.) If my understanding is correct, the nonfiling of my 1991 tax return showing "that a lesser liability existed or that no liability existed for the year" coupled with the information that Modesto sent you coupled with what the FTB believes is an industry average income (\$25,953.00) and apropos gross taxes (\$859.00) for my "type of business," is why the subject lien and its particulars is being levied. However, as I stated, I have had this same business license for more than a decade (photocopy of 4-11-80 "Application For Business License" attached/p. 12), and I did not earn any income under it for 1991 (photocopies of pertinent 1-13-94 Declarations of Chief Revenue Officer, Barbara J. Jaroch, of the Business License Division/Finance Department for the City of Modesto, attached/pp. 13-14), and I have failed and refused to file any and all state and federal income tax returns since 1986, and I do not intend to file for 1993. As I also stated, I do not understand why 1991 is a "flag" or "indicator" year, to use your terms.²

² The Internal Revenue Service has also taken interest in matters Berberian by way of their Form 668-J/Notice of Federal Estate Tax Lien Under Internal Revenue Laws/Serial No. 77-J-91-1697, filed with the Stanislaus County

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As indicated above, the City of Modesto (i.e., Barbara M. Jaroch, CRO) has informed me that it has "not a clue" as to why a tax lien was filed with reference to my business license and my "gross receipts" or lack thereof for 1991, the situation having been described to me as "strange." (It should be noted that I erroneously stated that my licensed "industry," as it were, is per se the music business, whereas in fact, under Code 7299 of the Standard Industrial Classification Manual of the State of California Office of Management and Budget, it is "misc[ellaneous] personal services

Recorder's Office as Document No. 53413 on 7-16-91 (photocopy attached/pp. 15-16) against the "Estate of Haygaz G. Berberian," a.k.a., the "Estate of Haig Berberian" (said estate having been closed on November 29, 1989)/Stanislaus County Superior Court Case No. 227436. Again, the IRS filed an estate tax lien, Form 668-H/Serial No. 77-H-93-1795, with the Stanislaus County Recorder's Office as Document No. 111591 on 10-27-93 (photocopy with various relevant accompanying documents attached/pp. 17-81a1), this time against the Estate of "Haig" Berberian (as opposed to "Haygaz G." It is interesting to me that none of the documents filed by counsel for the subject probate estate, list "Haygaz G." as an alias). To date and to my knowledge, neither lien has been released (and there is a good chance that the nonpayment of the subject taxes is upon the advice of counsel due to the issues which I have previously raised, and not due to arrogance or an irreverant attitude regarding the tax laws on the part of the heirs). It should be known that I may have some type of "future interest" in the entity listed in Exhibit A of the 7-16-91 Federal Estate Tax Lien, namely, The Haig And Isabel Berberian Revocable Trust, or perhaps in some other entity connected to Berberian Orchards, if not Berberian Orchards itself. Of interest, though possibly an error, in Exhibit A of the 10-27-93 Federal Estate Tax Lien, a "Haig Berberian Testamentary Trust" is referenced; however, there was no testamentary trust created under the terms of the 9-28-84 Last Will Of Haig Berberian. Also, it is a curious coincidence that my business, partnership, banking and trust counsel, Mr. Rudy V. Bilawski, withdrew from my lawsuit (discussed at length in my previous letters to the FTB and IRS, as well as within documents attached hereto) on 9-28-84 as well, not only the day Haig Berberian signed his Last Will, but also the day that The Haig And Isabel Berberian Revocable [living as opposed to testamentary] Trust was "amended and restated." (Photocopies of said will and withdrawal letter are attached/pp. 82-87.) Indeed, Tax Year 1984 was an interesting if not extraordinary one for Haig/Haygaz G. Berberian (021-07-7512), as evidenced by the attached computer-generated Social Security FICA Summary/p. 88. I would like to

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not elsew[here classified]," since "music productions" does not have its own standard industrial classification.)

Mr. Lubiens, the reason I am writing to you is because, as the record/transcript shows, you clearly stated to me on January 6, 1994 that you would review my file, particularly the voluminous correspondence explaining my entire financial and legal situation, which I have previously sent via registered and certified mail to the FTB in response to other prior correspondence sent to me from the FTB, "check the record" as to whether or not I have been classified by the FTB as a "tax protester" (which would thereby perhaps explain where some of my letters may have been "routed" by the mail room, one place being, of course, the "work-group that addresses that type of

add that it is curious to me that the IRS has filed two liens against an estate which has been closed for over four years. Is this why the liens are not to be found in Probate Case No. 227436? Are the estate tax liens an indication that I was correct to step forward on 6-29-89 with a 399-page petition in said estate (copies of which were sent on 6-29-89 to 3 different divisions of the IRS), filing evidence of glaring, rampant fraud within said estate? And am I not right and was I not right that the lawyers fraudulently represented the notion that less \$11,207.50 [cash, \$2,414.99, and "refund owed by the IRS and FTB," \$8,792.51], all of Haig/Haygaz G. Berberian's assets had been transferred prior to death to the Haig And Isabel Berberian Revocable Trust, including Berberian Orchards? (I sat in court next to the estate's counsel on 8-14-89 and 9-8-89 [photocopies of both hearing transcripts attached/pp. 88a1-88a33] as said counsel fed that line of B.S. to Judge Frank Sigurd Pierson, who gleefully swallowed it and liked the taste. The judge even admitted [lied about] "never" fully understanding the single most important transaction of the probate estate/p. 88a16, lines 17-19.) Am I not right to believe that the estate should be reopened due to fraud within it, and that should not have been closed to begin with? And finally, am I not right to suspect that should the federal estate taxes which are the subject of the referenced Federal Estate Tax Liens, be paid, an admission will then and therefore be made that there has been fraud in the Haig/Haygaz G. Berberian Estate and in other (tax) matters Berberian?--I think so. (Documents regarding the foregoing are attached hereto and incorporated by reference herein/pp. 88b1-88b36.)

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correspondence and issues that are raised that deal with constitutional, religious, or moral grounds as a basis for not filing taxes"), send me an informational letter that addresses the issue of arguments raised by so-called "tax protesters" and classified as such by the FTB, and have someone call me back that day or the next, January 7. (I do have an answering machine which is active to catch calls 24 hours a day, every day.) To date, three months later, none of the foregoing has taken place, and once again my attempt at dutiful communication with the FTB has fallen on deaf ears and blind eyes, and I am hereby resolved in accepting no more of it. I must say that I consider such behavior on the part of your organization by virtue of its "paper tiger" nature, as unabashed, unadulterated harrassment, and a waste of my time, and I am hereby demanding that it cease and desist.

Additionally, I cannot afford legal or accounting counsel in dealing with the above-referenced matter(s), but I believe that I am capable of handling such matter(s) myself in toto, in propria persona. As I stated to you, for quite a while I ignored incoming FTB correspondence because I have never gotten any feedback on my duty-bound responses thereto. Therefore, I am returning to a policy of ignoring any further FTB communication by mail and by phone, and I conclude that I do not owe the FTB anything.

As your records on me clearly show, I have absolutely nothing to hide, but it is also quite clear that the FTB does by virtue of its "schizophrenic" policy in dealing with me. I knew it wise to record the January 6, 1994 telephone conversation because the mutual association between myself and the FTB historically warrants if not "begs" for it (and if perchance there is any further future communication that is not in written or typewritten

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form between me and the FTB [as well as the IRS, for that matter], it can be expected that I will likewise record such communication). Furthermore, I do not believe that the FTB does not, for lack of a better term, "care" about my alleged tax avoidance if not "evasion." To the contrary, I believe that the peculiar nature of the financial and legal circumstances described in my correspondence over the years is simply too hot to be honestly handled to date and during the foreseeable future by the FTB (and IRS).

Being that this will most likely be my final "informational letter" to the FTB [and IRS] (once again requiring tedious, long, hard hours by the score), I would like to add some final thoughts and provide additional facts. For one thing, it is well-known that the Franchise Tax Board and the Internal Revenue Service exchange information relative to their common and individual interests, and I believe it odd that the FTB has contacted me with reference to tax years 1990, 1991, and 1992 (photocopies of various notices for said years attached/pp. 89-96), but the IRS has not. If I owe the FTB, I owe the IRS, and vice versa; and the contrary is true as well, i.e., if I do not owe, etc.³ And I have provided the IRS with the same if not more information about my failure and refusal to file income

³ I would like to note that for some reason unknown to me, as of 8-17-92, the FTB was interested in my nonfiling of a 1990 California income tax return [p. 89]. However, that interest evaporated and I never heard again from the FTB regarding Tax Year 1990. Perhaps it had to do with my letter in response thereto dated 9-2-92 (photocopy attached/pp. 97-99, minus its 109 attachment pages). Additionally, as of 2-7-94, the FTB stated that my "income from information available" for Tax Year 1992, was \$20,884.00 and my total liability is or was \$817.01/p. 23. Again, if this assessment is based upon my business license for 1992, the attached photocopies of tax forms certified on 2-9-94, showing zero income, should be taken into account, if the information contained therein has not already been considered/pp. 100-101. I do not understand why my assessed income for

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tax returns since 1986 due to the legal and financial quagmire in which I have found myself for thirteen and one-half years (a grand and glorious affair that has been purchased, choreographed, and displayed to the taxation authorities, and fancied by the justice system, among others). And though the FTB has finally, for a relatively fleeting moment, "courageously," as it were, stepped forward with a lien saying that I at least owe them \$1,525.35 for 1991, what is the position of the FTB (and IRS) regarding what taxes I owe for tax years 1972-1975, and 1976 to date, as a beneficiary of if not "silent" limited partner in, investment entity "Berberian Orchards" (94-1389515)? (Formerly known as "Haig Berberian [A Limited Partnership]," I was the named beneficiary thereof via a living trust (94-6087880) established with Wells Fargo Bank Trust Department (WFB Acct. No. 305-016701), San Francisco, from 1963-1972, and there has been no recognizable legally valid change in ownership nor any "Certificate of Limited Partnership" nor any amended certificate filed with the Secretary of State for said partnership (under either name) as required by State Corporations Code, with particular reference to the California Revised Limited Partnership Act, Chapter 1223, Statutes of 1983.)

I became a beneficiary of Berberian Orchards by way of gifts given to me in 1963 by my father and mother, Vasken G. (021-07-7511) and Rose (029-10-8733) Berberian/pp. 102-115. There has been and continues to be legal controversy surrounding these gifts because the foundation upon which

1991 and 1992 differ from each other by \$5,069.00, when my occupational circumstances were identical. Additionally, my yearly income for tax years 1987, 1988, 1989, and 1990 was greater than it was for 1991 and 1992, yet tax years 1987-1990 have been passed on or overlooked. Why?

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they were based and the documents involved with the gifts were handled by a crooked C.P.A., namely, "Latter-Day Saint" Peter B. Jeppson of the Modesto accounting firm now known as Atherton & Co. (FTB: 144-9596-4/IRS: 94-1239084). Not only did Mr. Jeppson purposely file the pertaining Donor's Gift Tax Return(s) with the State Controller late ("delinquent" by 18 months), but he lied about my mother/donor's social security number, stating on December 24, 1964, that she did not have an SSN and that a number had been "applied for." Being that Mr. Jeppson was my parents' C.P.A., he knew full well that my mother not only already had an SSN, but had been assigned one ever since the Social Security Administration started issuing them 28 years earlier. Then in 1976 when I was again given gifts by my father and mother, Mr. Jeppson lied again to the State Controller, stating that my father was retired during the years 1972-1976, when in fact my father was gainfully employed in Modesto during the period 1973-1975 by Pet, Inc. of St. Louis. Mr. Jeppson was still my father's (and mother's) accountant during those years. (Documents in regard to the foregoing and Mr. Jeppson, are attached/pp. 116-142.)

Another closely held corporate "can of worms" contained chiefly not by an accountant, but by a crooked lawyer turned crooked federal judge, namely, Edward Dean Price, is a company called Raquel, Inc. (94-6086924), also a tentacle of Berberian Orchards. This most sensitively handled company was not only a part of the civil fraud involved in my hereinabove-mentioned litigation (against Haig Berberian, Wells Fargo Bank, et. al.), but you can be sure that criminal Raquel, Inc.-fraud with regard to state and federal taxes and tax returns, was involved as well. Perhaps tangentially, continuing

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criminal fraud is involved where Raquel, Inc.-related assets remain. This is one of the reasons why Mr. Jeppson is under suspicion for arranging his accounting offices to have a fire (of "suspicious origin") on December 1, 1981. And Raquel, Inc., though allegedly erstwhile, is also partially responsible for another crooked C.P.A., namely, Gary Evert Turner/571-56-8606 (Mr. Jeppson's onetime understudy), to leave a lucrative accounting practice of his own (Turner & Chamberlain/94-2854480), to join a local real estate firm on which Mr. Price was once a director. Most recently, on April 1, 1994, Mr. Turner started his own individual real estate business, namely, "The Turner Company." Being a C.P.A., he may just try to tax-juggle Mr. Price's real estate affairs as did he and Mr. Jeppson those of Haig/Haygaz G. Berberian. (Perhaps it is time for the semi-retired judge to collect his payola.)--No, I have not forgotten Raquel, Inc. like some would like me to, another one being another crooked attorney, namely, "Born Again" Ralph Carl Ogden, III, here in Modesto, a man who removed all Raquel, Inc.-related documents from my file prior to my taking possession of it on August 1, 1988.

There are other telling symptoms of the touchiness of Raquel, Inc. One is the "coincidental" simultaneous signing of the declaration for "Corporate Dissolution or Liquidation," and the alleged return from out of town of my alleged trial attorney, pretentiously declaring that he did not know anything about the then-recent Raquel, Inc. activity nor have any understanding of it, both occurring on March 11, 1985. And another symptom of "Raquelgate" is the fact that I pressed for a review of the history of Raquel, Inc., but a selective audit was done for the years 1978 or 1979 on instead.

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Why? Because 1978-1979 and after is when a crooked attorney was becoming a crooked federal judge and his criminal past was to remain shrouded with the help of modern-day players who wanted perks and payola as well. No, I have not forgotten Raquel, Inc. one iota, which is synonymous with remembering the Honorable Crooked Edward Dean Price and his cronies. ("For the record," I have attached documents regarding Raquel, Inc. and Mr. Price/pp. 143-201.)

And yet another corporation closely connected to the Berberian Orchards "umbrella" (not to be confused with the former name of Berberian Orchards, namely, "Haig Berberian [ALP]," nor "Haig Berberian Corp.," now Berberian Farms Corp., a subject of the 7-16-91 Federal Estate Tax Lien referenced in Footnote No. 2), is "Haig Berberian, Inc.," a.k.a., "Pet Investment Co." (43-0958432). For purposes of this letter, I have compiled with supporting documents, a chronological, historical outline of this company for your ready reference/pp. 202-243. (It should be noted that among other things,⁴ there are discrepancies with regard to the date of incorporation in Delaware of Pet Investment Co./Haig Berberian, Inc.; namely, 3-7-69 versus 10-26-70/pp. 204-210 versus pp. 219, 225 & 236.)

One might wonder why I have chosen to deal with the Franchise Tax Board (and Internal Revenue Service) in the "mad" fashion that I have. And one might also wonder why I chose to provide voluminous information

⁴ And among the other things I wish to note is the fact that on 9-11-72 via Certificate No. A125528, "Pet Investment Co."/DE, changed its corporate title in California to "Haig Berberian, Inc."/pp. 222-224; and on 9-11-72 via Certificate No. A125527, "Haig Berberian Corp."/CA [94-6079158], changed its corporate title to "Berberian Farms Corp."/pp. 220-221, of which 330 shares of its common stock assessed on 8-8-88 by the IRS, are attached pursuant to the 7-16-91 Federal Estate Tax Lien referenced in Footnote No. 2.

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and supporting documents to the FTB (and IRS) over the years and presently as well. Hoping to dissipate such possible wonder (though I doubt that anyone paying half attention to "Berberian" family financial and tax matters, has any wonder at all), I have attached a photocopy of an internal memorandum of mine to my colleagues dated 27 March 1990, which may answer some questions/pp. 244-252. I have also attached a photocopy of a June 29, 1991 letter (minus its cassette tape enclosure and 381 attachment pages) written by me to the District Office of the IRS in San Jose (a courtesy copy of which was provided to the FTB on 6-29-91), which addresses many of the issues involved in my FTB/IRS "data/information assault," if you will/pp. 253-263. In fact, said letter answers most of the questions which may be raised regarding my FTB/IRS "fencing," as it were, and in my opinion, vindicates my well-founded, bottom-line, pleading appeal to, and "inquiry" of the FTB and IRS for legally nonconfidential information concerning me as it relates to the other Berberian family members referenced herein and throughout my unrelenting historical onslaught of letters to both taxation organizations.

Additionally and tying everything together, answering the "method to my above-mentioned madness", I am attaching a photocopy of an infamous referral letter dated June 8, 1983, allegedly written on my behalf by business, partnership, banking and trust law expert, Rudy Volkmur Bilawski, Esq. (referred to in Footnote No. 2) of Neumiller & Beardslee in Stockton, to trial lawyer, Laurence Ernest Drivon, Esq. of Belli, Drivon & Bakerink also in Stockton/pp. 264-269. I do not believe that the author and recipient of said letter anticipated that its contents would be my guiding light for the decade during which it has existed and for the purposes of which

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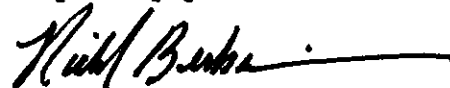
it was not written.

In closing, I would like to call your attention to the next to the last sentence on Page Two of my attached 2 September 1992 letter to the FTB/p. 98, which reads as follows:

"Let us not forget . . . that there is that ever-present possibility that I do the things that I do and have done in these matters, because I am mentally unbalanced."

In an effort to be totally open and honest about the subject matter of the foregoing sentence, I have attached photocopies of the test, my December 17, 1992 answers to, and the analysis of, my Minnesota Multiphasic Personality Inventory/pp. 270-298. Additionally, I have attached photocopies of the test, my August 12, 1993 answers to, and the October 4, 1993 analysis of, my Karson Clinical Report/pp. 299-313. Between the MMPI and KCR, I am sure that if warranted, an evaluation can be reached regarding not only my mental status during recent and current history, but my intelligence and honesty as well.--I must reiterate, I have absolutely nothing to hide. Do you?

Very truly yours,



Richard Berberian
(Acct. No. 573-68-3615 [BERB])

RB/prc

Attachments/Bates-numbered, pp. 1-313 (393-page total)

pc: Robert J. Brenner, Esq./Chief FTB Attorney/SB of E/P 371 511 005
Mr. Gray Davis/State Controller/P 371 511 014
Daniel E. Lungren, Esq./Attorney General/P 371 511 022
Mr. Brad Sherman/Chairman/SB of E/P 371 511 032

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P.S.: Attachment pages on which I have highlighted various things are as follows: pp. 19, 24-25, 31-32, 34, 39, 45-48, 49, 50, 54, 74, 77-80, 81a1, 88, 88a15, 88a16, 88a25, 88a29-30, 88a32, 88b12, 88b15, 88b17-18, 88b20-22, 88b24, 88b35, 97-98, 99, 116, 118, 128, 134-135, 137, 141, 156a8, 158-160, 165, 169-171, 210, 219-220, 222, 225, 236, 243, 244, 245, 246-247, 252, 254, 256, 257-258, 261-262, 310.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in financial matters. The text outlines various methods for organizing and storing data, including digital databases and physical filing systems.

2. The second section focuses on the role of communication in project management. It highlights the need for clear, concise, and timely communication between team members and stakeholders. The text provides guidelines for effective communication, such as using appropriate channels and tools, and encourages a culture of open dialogue and collaboration.

3. The third part of the document addresses the challenges of resource allocation and management. It discusses the importance of understanding the capabilities and limitations of available resources and how to allocate them effectively to meet project goals. The text offers strategies for identifying potential bottlenecks and developing contingency plans to address them.

4. The final section discusses the importance of monitoring and evaluation in project management. It emphasizes the need for regular progress checks and the use of key performance indicators (KPIs) to measure success. The text also touches on the importance of documenting lessons learned and using them to improve future projects.

Account Number
209 578-1073 304 N 5160

Statement Date
Jan 20, 1994

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AT&T billing questions on this page:
800-325-0138

For changes to your service or advice on
Long Distance call: 800-222-0400



AT&T Monthly Charges

• Taxes and Surcharges

Description	Amount
1. Universal Lifeline Telephone Service Surcharge	.19
2. Communication Devices Funds for Deaf and Disabled	.01
3. Tax: 911	.02
4. Tax: Fed	.10
5. Tax: Local	.21
	.53
Total AT&T Monthly Charges	\$.53

AT&T Direct Dialed Calls

See Reverse for Type and Rate Information.

• Domestic

Date	Time	Place and Number Called	Type	Rate	Minutes	Amount
6. Dec 31	1:29pm	SAN FRAN CA 415 561-8877	Direct	Day	1	.15
7. Jan 3	3:19pm	SAN FRAN CA 415 561-8200	Direct	Day	3	.43
8. Jan 6	1:24pm	SACRAMENTO CA 916 369-4068	Direct	Day	14	1.97
9. Jan 7	1:59pm	CONCORD CA 510 685-1555	Direct	Day	5	.67
						3.22
Total AT&T Direct Dialed Calls						\$3.22

This portion of your bill is provided as a service to AT&T. There is no connection between Pacific Bell and AT&T. You may choose another company for your long distance calls while still receiving your local telephone service from Pacific Bell.

Transcription of telephone discussion between Mr. Richard Berberian (209-578-1073) and Mr. Roger Lubiens of the Collection Bureau of the Franchise Tax Board in Sacramento (916-369-4068).

Thursday, January 6, 1994, 1:24 p.m.-1:38 p.m.

Mr. Berberian: Okay. I called the 800 number at 852-2753, and they gave me this number to call. What department have I called?

Mr. Lubiens: We are in the Collection Bureau.

Mr. Berberian: Okay. I got a Notification of Tax Lien.

Mr. Lubiens: Okay.

Mr. Berberian: And I wanted to know more information about it.

Mr. Lubiens: Okay. Could I have your social security number?

Mr. Berberian: 573-68-3615.

Mr. Lubiens: And can you give me your name, please?

Mr. Berberian: Richard Berberian, Berb-er-ian.

Mr. Lubiens: You live in Modesto?

Mr. Berberian: Yes.

Mr. Lubiens: Okay. Let's see what this is about.

Mr. Berberian: Before we go any further, is this, is my call gonna be made a part of the record?

Mr. Lubiens: Any pertinent statistical information you give me, may be, yes.

Mr. Berberian: You mean you might enter it. But is my call gonna be in lieu of, is this call gonna satisfy anything regarding the lien? Or the notices regard[ing], leading up to the lien?

Mr. Lubiens: Depending on my analysis of whatever we happen to discuss. This phone call could resolve, this phone call could resolve the apparent problem.

Mr. Berberian: Okay.

Mr. Lubiens: Let me see what we have here. Just looking at a couple things here on the account.

Mr. Berberian: Well, if this phone call can possibly resolve the matter, could this phone call possibly enhance the matter, or cause me any other further . . .

Mr. Lubiens: Hopefully, it will enhance the matter.

Mr. Berberian: No, I mean cause me further problems. If it can resolve the problem, it can go the other way as well, couldn't it?

Mr. Lubiens: Not too likely.

Mr. Berberian: But it could, right?

Mr. Lubiens: I suppose.

Mr. Berberian: Can I record this phone call?

Mr. Lubiens: Sure, go ahead.

Mr. Berberian: Okay . . . I'm ready, if you're ready.

Mr. Lubiens: Okay. I'm just looking at different things here on the account, so I can understand what our phone call should concentrate on. Looks like to me, we have not received your 1991 tax return.

Mr. Berberian: Okay.

Mr. Lubiens: Can you tell me, sir, have you filed a state income tax return for the year 1991?

Mr. Berberian: I have not.

Mr. Lubiens: Okay.

Mr. Berberian: I have not filed an income tax return for 1987, 1988, 1989, 1990, 1992, and I don't intend to file one for 1993 as well.

Mr. Lubiens: Okay. Our assessment for 1991 is based upon, let me switch pages here. The basis of our assessment is a city license which apparently you may have, which would indicate that you may be a self-employed individual. The assessment was based on an industry average for that type of business, because we had not received a '91 tax return. I think you mentioned that we were about to file a tax lien.

Mr. Berberian: You've already issued one. It hasn't gone through the full cycle yet.

Mr. Lubiens: Okay.

Mr. Berberian: It was issued, or my Notification of Tax Lien is dated 12-29-93, and I understand, that's when the process started. It was issued then, though it hasn't reached the Recorder's Office here in Modesto, and it won't until approximately three months' time.

Mr. Lubiens: Okay.

Mr. Berberian: Now, what kind of industry are you looking at? You say the business license, you estimate what my income should be for a business, or a [sic] industry of that type. What type are you referring to?

Mr. Lubiens: I would have to deter[mine], I would have to know the type of license filed.

Mr. Berberian: Oh, okay.

Mr. Lubiens: And I can't determine off the cuff here. I'd have to go research that.

Mr. Berberian: Okay.

Mr. Lubiens: Maybe you're aware of a business license that was filed near or in the city of what, Modesto?

Mr. Berberian: Yes, I have a business license for the City of Modesto, but as I was saying, I mean, I've had this license for 1987, '88, '89, '90, '91, '92, '93, and all the way going back to 1980, actually, and I haven't received any noti[fication], tax lien or anything else for the prior years, prior to 1991. I didn't receive a tax lien for '92. I didn't file a tax return then either, but I had the same business license for all those years.

Mr. Lubiens: Okay.

Mr. Berberian: So, I'm wondering why 1991 was singled out.

Mr. Lubiens: I do not know what caused 1991 to be a flag, shall we say, or to be a [sic] indicator, to start the process. I don't know why that happened.

Mr. Berberian: Okay.

Mr. Lubiens: But probably because we received information from the City.

Mr. Berberian: Okay, but like I said, but the City should've sent you the same information for all those other years, 'cause I haven't earned any income for those, under that business license, anyway.

Mr. Lubiens: Okay. Are you a self-employed individual?

Mr. Berberian: Yes.

Mr. Lubiens: What line of occupation are you in?

Mr. Berberian: Oh, I'm in the music business. That's what the business license was.

Mr. Lubiens: Okay. Can you briefly explain why you do not plan to file a tax return?

Mr. Berberian: Uh, I'd rather you look, check the record, because I have responded in writing to prior notifications explaining the whole thing.

Mr. Lubiens: Okay.

Mr. Berberian: Several times, in fact. And that's why I haven't responded to any more notices that have been sent, because I got no feedback from my explanations of, you know, my correspondence prior to this lien, for instance.

Mr. Lubiens: Uh-huh.

Mr. Berberian: So, I quit responding after I got no feedback from the Francise Tax Board. Nor did I get any feedback from the Internal Revenue Service either. But it's all been explained in correspondence that was sent via certified mail, and registered mail. And I can verify the whole thing.

Mr. Lubiens: What we can do then is look at your file to take a look at the correspondence that you previously sent to our department.

Mr. Berberian: Okay. You don't have access to that, do you?

Mr. Lubiens: I have access to that, but I'd have to leave the phone here to obtain that information.

Mr. Berberian: Well, do you wanna do that, or do you want to . . .

Mr. Lubiens: Do you want me to call you back?

Mr. Berberian: If you choose to.

Mr. Lubiens: Okay. Let's go on and speak about the lien, or the pending lien, I should say.

Mr. Berberian: Okay.

Mr. Lubiens: In the absence of filed tax returns showing a lesser liability, the filing of a tax lien appears to be automatic in this case in that there's no action that would stop the filing of lien unless a tax return was filed to show that a lesser liability existed or that no liability existed for the year.

Mr. Berberian: Okay.

Mr. Lubiens: So, if you'd care to give me your phone number, I'd like to write that down.

Mr. Berberian: Area code 209 . . .

Mr. Lubiens: Uh-huh.

Mr. Berberian: 578 . . .

Mr. Lubiens: Uh-huh.

Mr. Berberian: 1073.

Mr. Lubiens: Okay.

Mr. Berberian: I'd like to know if I'm, when I talked to the girl on the 800 number, she said she saw something in the record pertaining to tax protester for me, and then later I asked her about it, and then she said she didn't see it anymore, or whatever, might've been wrong. But I'd like to know if I'm classified as a tax protestor, or if you have a classification as such.

Mr. Lubiens: Our department does have a classification as such. I would have to check the record to see what it shows.

Mr. Berberian: Okay, I'd like to know if I'm classified that way.

Mr. Lubiens: And what impact would that have on you?

Mr. Berberian: Nothing, I just want the information. I'm curious, actually. I don't know what impact it would have.

Mr. Lubiens: Okay.

Mr. Berberian: I'd like to know what it means, what impact it has with the Franchise Tax Board, though.

Mr. Lubiens: That particular classification?

Mr. Berberian: Yeah.

Mr. Lubiens: Uh, tells us the type of correspondence that would come into the department, and tells our mail room where that type of correspondence should be routed . . .

Mr. Berberian: Okay.

Mr. Lubiens: . . . because there's a work-group that addresses that type of correspondence and issues that are raised . .

Mr. Berberian: Okay.

Mr. Lubiens: . . . that deal with constitutional, religious, or moral grounds . . .

Mr. Berberian: Okay.

Mr. Lubiens: . . . as a basis for not filing taxes.

Mr. Berberian: Okay. Can you tell me who I'm speaking to?

Mr. Lubiens: My name is Roger Lubiens. Last name is spelled Lub-iens. And I'm at the phone number that you dialed.

Mr. Berberian: Okay, and you're in the Collection Branch?

Mr. Lubiens: I'm in the Collection Bureau, yes.

Mr. Berberian: Okay, in the meantime, is there any literature you have that would explain anything to me that we've been talking about, either how this tax lien might be satisfied, or you know, tax protester, anything that we've been talking about?

Mr. Lubiens: We do have an informational letter that we send out that addresses the issue of arguments raised considered constitutional, religious, or moral.

Mr. Berberian: Can that be sent to me?

Mr. Lubiens: Yes.

Mr. Berberian: And also, would the California Taxpayers' Bill of Rights have anything that I might be interested in? Or can you just throw that in?

Mr. Lubiens: The Bill of Rights is somethin' that you can find at your local library.

Mr. Berberian: Okay, but does the Franchise Tax Board actually have a publication like that?

Mr. Lubiens: The bill that you refer to is part of the California Personal Income Tax Laws, and again I say, that information is available to you at your library.

Mr. Berberian: Okay.

Mr. Lubiens: I'll send you this informational letter. I'll go check your file to see if we have the correspondence. I'll examine that, and I'll have someone call you back.

Mr. Berberian: Uh, when do you think they'd be calling me?

Mr. Lubiens: Either today or tomorrow.

Mr. Berberian: Okay.

Mr. Lubiens: That would be during normal business hours.

Mr. Berberian: Which are eight-to-five?

Mr. Lubiens: Yes.

Mr. Berberian: Okay.

Mr. Lubiens: Okay?

Mr. Berberian: Okay, thank you.

Mr. Lubiens: Thanks.

Mr. Berberian: Bye.