

ATTORNEY OR PARTY WITHOUT ATTORNEY: STATE BAR NUMBER: SBN CA 338572 NAME: Nikki Dobay, Ashley Boulton, and Sam Astorga SBN CA 285305 FIRM NAME: Greenberg Traurig, LLP SBN CA 353698 STREET ADDRESS: 400 Capitol Mall, Suite 2400 CITY: Sacramento STATE: CA ZIP CODE: 95814 TELEPHONE NO.: (916) 442-1111 FAX NO.: (916) 442-1709 EMAIL ADDRESS: Nikki.Dobay@gtlaw.com ; Ashley.Boulton@gtlaw.com ; Sam.Astorga@gtlaw.com ATTORNEY FOR (name): National Taxpayers Union	FOR COURT USE ONLY
SUPERIOR COURT OF CALIFORNIA, COUNTY OF Sacramento STREET ADDRESS: 720 9th Street MAILING ADDRESS: CITY AND ZIP CODE: Sacramento, CA, 95814 BRANCH NAME:	
PLAINTIFF/PETITIONER: National Taxpayers Union DEFENDANT/RESPONDENT: California Franchise Tax Board, et al.	
☒ NOTICE OF APPEAL ☐ CROSS-APPEAL (UNLIMITED CIVIL CASE)	CASE NUMBER: 24CV016118

Notice: Please read *Information on Appeal Procedures for Unlimited Civil Cases* (Judicial Council form APP-001-INFO) before completing this form. This form must be filed in the superior court, not in the Court of Appeal. A copy of this form must also be served on the other party or parties to this appeal. You may use an applicable Judicial Council form (such as APP-009 or APP-009E) for the proof of service. When this document has been completed and a copy served, the original may then be filed with the court with proof of service.

1. NOTICE IS HEREBY GIVEN that:

- a. (Name): **National Taxpayers Union** appeals from a judgment or order in this case.
- b. The judgment or order was entered on (list the date or dates the judgment and each order being appealed were entered):
December 2, 2025
- c. The appeal is from the following order or judgment (check all that apply):
- ☐ Judgment after jury trial
- ☐ Judgment after court trial
- ☐ Default judgment
- ☒ Judgment after an order granting a summary judgment motion
- ☐ Judgment of dismissal under Code of Civil Procedure, §§ 581d, 583.250, 583.360, or 583.430
- ☐ Judgment of dismissal after an order sustaining a demurrer
- ☐ An order after judgment under Code of Civil Procedure, § 904.1(a)(2)
- ☐ An order or judgment under Code of Civil Procedure, § 904.1(a)(3)–(13)
- ☐ Other (describe and specify the code section or other authority that authorizes this appeal):
- d. ☐ The judgment or order being appealed directs payment of sanctions by an attorney for a party. The attorney (name): appeals.

2. For cross-appeals only:

- a. Date notice of appeal was filed in original appeal:
- b. Date superior court clerk mailed notice of original appeal:
- c. Court of Appeal case number (if known):

3. ☒ The judgment or order being appealed is attached (optional).

Date:

January 28, 2026

(TYPE OR PRINT NAME)



(SIGNATURE OF PARTY OR ATTORNEY)

Page 1 of 1

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9 *Attorneys for Defendants California Franchise Tax
Board and Selvi Stanislaus, in her official capacity
10 as Executive Director of the Franchise Tax Board*

*Exempt from filing fees under
Government Code section 6103*

FILED
Superior Court of California
County of Sacramento
12/02/2025
G. Toda, Deputy

11 SUPERIOR COURT OF THE STATE OF CALIFORNIA
12 COUNTY OF SACRAMENTO

14 **NATIONAL TAXPAYERS UNION,**

15 Plaintiff,

16 v.

18 **CALIFORNIA FRANCHISE TAX BOARD,
19 et al.,**

20 Defendants.

Case No. 24CV016118 (consolidated with
Case No. 25CV006633)

~~PROPOSED~~ JUDGMENT

21 Consolidated with

22 **CALIFORNIA TAXPAYERS
ASSOCIATION,**

23 Plaintiff,

24 v.

25 **CALIFORNIA FRANCHISE TAX BOARD,
and DOES 1 through 20,**

26 Defendants.
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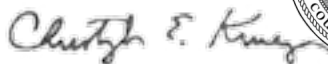
1 On October 15, 2025, the Honorable Christopher E. Krueger granted Defendants California
2 Franchise Tax Board and Selvi Stanislaus's Motion for Summary Judgment as to Plaintiff
3 National Taxpayers Union.

4 Judgment is and shall be entered as follows:

- 5 1. The Complaint is dismissed.
- 6 2. Judgment shall be, and hereby is, entered in favor of Defendants California Franchise
7 Tax Board and Selvi Stanislaus and against Plaintiff National Taxpayers Union.
- 8 3. Plaintiff National Taxpayers Union shall take nothing by way of the Complaint filed
9 herein.
- 10 4. Defendants California California Franchise Tax Board and Selvi Stanislaus are
11 awarded costs of suit in the amount of _____.

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13 IT IS SO ORDERED.

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16 Dated: 12/02/2025




Christopher E. Krueger, Judge
Hon. Richard C. Miadich
Judge of the Superior Court

National Taxpayers Union vs. California Franchise Tax Board, et al.
Sacramento County Superior Court Case No. 24CV016118

PROOF OF SERVICE

I am a citizen of the United States, over the age of 18 years, and not a party to or interested in this action. I am employed in the County of Sacramento, State of California and my business address is Greenberg Traurig, LLP, 400 Capitol Mall, Suite 2400, Sacramento, CA 95814.

On this day, I caused to be served the following document(s):

• **PLAINTIFF NATIONAL TXPAYERS UNION'S NOTICE OF APPEAL**

By placing ☐ the original ☒ a true copy into sealed envelopes addressed and served as follows:

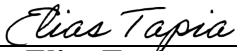
Laura E. Robbins Kara Siegel Deputy Attorney General California Department of Justice 300 S. Spring Street, Suite 1702 Los Angeles, CA 90013 Email: laura.robbs@doj.ca.gov kara.siegel@doj.ca.gov Office (213) 269-6254 Fax (916) 731-2144	<i>Attorney for Defendants</i> California Attorney General, Rob Bonta, California Franchise Tax Board, Selvi Stanislaus, California Department of finance, Joe Stephenshaw (By Electronic-Service)
Jeffrey A. Friedman John A. Ormonde EVERSHEDS SUTHERLAND, LLP 700 Sixth Street, NW, Suite 700 Washington, DC 20001 Email: jeffriedman@eversheds-sutherland.com Email: johnormonde@eversheds-sutherland.com	<i>Attorneys for Plaintiff</i> California Taxpayers Association (By Electronic-Service)
Timothy A. Gustafson Eric J. Cofill EVERSHEDS SUTHERLAND, LLP 500 Capitol Mall, Suite 2350 Sacramento, CA 95814 Email: timgustafson@eversheds-sutherland.com Email: ericcofill@eversheds-sutherland.com	<i>Attorneys for Plaintiff</i> California Taxpayers Association (By Electronic-Service)

- ☐ **BY MAIL:** I am familiar with this firm's practice whereby the mail, after being placed in a designated area, is given fully prepaid postage and is then deposited with the U.S. Postal Service at Sacramento, California, after the close of the day's business.
- ☐ **BY PERSONAL SERVICE:** I arranged to have said document(s) hand served.
- ☐ **BY OVERNIGHT COURIER:** I caused such envelope to be placed for collection and delivery in accordance with standard overnight delivery procedures for delivery the next business day.
- ☒ **BY ELECTRONIC TRANSMISSION:** My email address is Elias.Tapia@gtlaw.com. I transmitted a true and a correct copy thereof attached to the electronic email address(es) as set forth above.

PROOF OF SERVICE

1 I declare under penalty of perjury under the laws of the State of California that the foregoing is
2 true and correct.

3 Executed on January 28, 2026 at Sacramento, California.

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5 
6 _____
7 **Elias Tapia**
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