

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

**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)

1 ROB BONTA  
Attorney General of California  
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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  
13

14 **NATIONAL TAXPAYERS UNION,**

15 Plaintiff,

16 v.  
17

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

19 Defendants.  
20

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

~~PROPOSED~~ JUDGMENT

21 Consolidated with

22 **CALIFORNIA TAXPAYERS  
ASSOCIATION,**

23 Plaintiff,

24 v.  
25

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

27 Defendants.  
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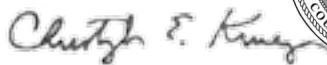

1 On October 15, 2025, the Honorable Christopher E. Krueger granted Defendants California  
2 Franchise Tax Board and Selvi Stanislaus's Motion for Summary Judgment as to Plaintiff  
3 National Taxpayers Union.

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 \_\_\_\_\_.

12  
13 IT IS SO ORDERED.

14  
15  
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 <b>California Department of Justice</b> 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> <b>California Attorney General, Rob Bonta, California Franchise Tax Board, Selvi Stanislaus, California Department of finance, Joe Stephenshaw</b>  <b>(By Electronic-Service)</b>
Jeffrey A. Friedman John A. Ormonde <b>EVERSHEDS SUTHERLAND, LLP</b> 700 Sixth Street, NW, Suite 700 Washington, DC 20001 Email: jeffriedman@eversheds-sutherland.com Email: johnormonde@eversheds-sutherland.com	<i>Attorneys for Plaintiff</i> <b>California Taxpayers Association</b>  <b>(By Electronic-Service)</b>
Timothy A. Gustafson Eric J. Cofill <b>EVERSHEDS SUTHERLAND, LLP</b> 500 Capitol Mall, Suite 2350 Sacramento, CA 95814 Email: timgustafson@eversheds-sutherland.com Email: ericcofill@eversheds-sutherland.com	<i>Attorneys for Plaintiff</i> <b>California Taxpayers Association</b>  <b>(By Electronic-Service)</b>

- ☐ **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](mailto: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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7 **Elias Tapia**  
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