

**UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF
CALIFORNIA**

Phillips v. Franchise Tax Board

No. 25-cv-07231-JD, United States District Court for the Northern District of California (September 30, 2025)

SUMMARY

The United States District Court for the Northern District of California denied the pro se plaintiff's motion for a temporary restraining order seeking to stop the California Franchise Tax Board from garnishing wages to collect unpaid taxes. Applying the Tax Injunction Act, the court concluded that California's tax refund procedures provide an adequate state-court remedy. The court stayed the case in its entirety pending further order.

OPINION

1 UNITED STATES DISTRICT COURT 2 NORTHERN DISTRICT OF CALIFORNIA 3 4
PHILLIPS, Case No. 25-cv-07231-JD 5 Plaintiffs, ORDER RE TEMPORARY 6 v.
RESTRAINING ORDER AND STAY 7 FRANCHISE TAX BOARD, et al., g Defendants. 9 10
Pro se plaintiff Demetrius Phillips has asked for a temporary restraining order to stop the 11 ||
California Franchise Tax Board from garnishing his wages to collect unpaid taxes on the theory 12
|| that the Tax Board lacks legal authority over him.

Dkt. No. 6. A TRO is denied. 5 13 Under the Tax Injunction Act, the Court "shall not enjoin,
suspend or restrain the 14 || assessment, levy or collection of any tax under State law where a
plain, speedy and efficient 3 15 || remedy may be had in the courts of such State." 28 U.S.C. §
1341. "To the extent they are a 16 || available, California's refund procedures constitute a plain,
speedy, and efficient remedy." Hyatt 3 17 || v. Yee, 871 F.3d 1067, 1074 (9th Cir.

2017) (quoting Franchise Tax Bd. of California v. Alcan 18 || Aluminium Ltd., 493 U.S. 331, 338
(1990)). 19 Nothing in the complaint or the TRO application demonstrates that the California tax
20 || refund procedures are not adequate to address Phillips' concerns. Dkt. Nos. 1, 6.
Consequently, a 21 || TRO is not warranted.

The case is stayed in its entirety pending further order. 22 IT IS SO ORDERED. 23 Dated:
September 30, 2025 24 25 6 JAMES PONATO United States District Judge 27 28