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)

OPINION

Phillips v. Franchise Tax Board

PER CURIAM.

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
