

**NOTICE OF PROPOSED SETTLEMENT OF CLASS ACTION  
BAHL MEDIA, LLC v. CALIFORNIA FRANCHISE TAX BOARD;  
WEIN REALTY, LLC v. CALIFORNIA FRANCHISE TAX BOARD**

**San Francisco Superior Court, Case Nos. CGC-16-554150 (Lead Case), CGC-19-576007**

**A court authorized this Notice. This is not a solicitation from a lawyer, and you are not being sued. If you are a member of the Class, your legal rights will be affected. Please read this Notice.**

**Purpose of This Notice**

**To All Class Members:**

**You are eligible to receive money** from a class action tax refund lawsuit (“Action”) against the California Franchise Tax Board (“FTB”) challenging the application of the \$800 Minimum Tax under California Revenue and Taxation Code § 23153 (“Minimum Tax”) to certain out-of-state entities that invested in limited liability companies (LLCs) that were doing business in California (“California LLCs”). The Action was filed by *Bahl Media, LLC* and *Wein Realty, LLC* (“Plaintiffs”) and seeks payment of a full refund of the \$800 Minimum Tax, plus any interest and penalties paid, and statutory interest for a class of out-of-state entities that made passive investments in California LLCs. This includes claims for refund against FTB dating back to **taxable year 2012 or potentially earlier**.

A proposed settlement has been reached in the Action. FTB took the position that any out-of-state entity that holds greater than 0.2% interest in a California LLC was “doing business” in California and subject to the Minimum Tax. The lawsuit alleges that this is wrong, and that an out-of-state entity whose only connection to California is holding a passive interest in a California LLC is not “doing business” in California and is not subject to the Minimum Tax, even if it holds greater than 0.2% interest in the California LLC. The lawsuit is limited to out-of-state entities holding 50% or less interest in a California LLC. The lawsuit seeks refunds of the Minimum Tax. FTB denies that it did anything wrong or that refunds are due. The Court has not decided who is right.

The Court has allowed the lawsuit to proceed as a class action on behalf of the out-of-state entities that are Class Members. “Class Members” include all entities that (i) paid the \$800 Minimum Tax, and related interest and penalties, (ii) timely filed a refund claim for the Minimum Tax (iii) on grounds that they were not doing business in California because their only connection to California was holding a passive interest in an LLC doing business in California, (iv) either had their refund claim denied after June 10, 2016, and before July 21, 2023, or have not had their refund claim approved or denied and filed it at least 6 months prior to July 21, 2023, and (v) for purposes of this Action a passive interest means holding a 50% or less interest in an LLC doing business in California.

**You are receiving this Notice because FTB has identified you as a Class Member. FTB has also identified you as having filed a refund claim for at least one taxable year that is entitled to payment under the proposed settlement.**

Subject to Court approval, under the proposed settlement, each Class Member’s valid claim will be entitled to a full refund of the \$800 Minimum Tax, plus any interest and penalties paid, and statutory interest. This is the maximum amount that Class Members can be refunded under the law. Plaintiffs estimate that the average payment for a valid refund claim will be approximately \$1,494.03 for each taxable year, although the amount that you receive may be more or less than that depending on the details of your claim.

FTB has attempted to identify all of the valid refund claims entitled to payment under the proposed settlement. **You are receiving this Notice because FTB has identified you as a Class Member and determined that you have at least one valid claim that is entitled to payment.** You may have submitted a refund claim for more than one taxable year. If so, FTB may have determined that you are entitled to a refund for all of those taxable years, or it may have determined that you are entitled to a refund for at least one taxable year but possibly not for other years. If FTB intends to deny your refund claim as to any taxable year that is potentially related to this proposed settlement, you will receive an additional notice at a later date (after the Court approves the settlement) and an opportunity to have FTB's decision reviewed by a third-party settlement administrator.

Any taxpayer who believes they are a Class Member and has a valid claim under the proposed settlement will have a remedy. FTB has identified certain taxpayers with claims that it has denied. Such taxpayers will receive a separate notice of their rights, which will describe the procedures for challenging FTB's decision. Such taxpayers will have one year from the date of final approval of the settlement to notify FTB that they believe their claim is valid and to support it with further documentation. The Court plans to consider final approval of the settlement on September 10, 2026.

FTB has agreed to pay attorneys' fees and costs in the amount of no more than \$2,929,877 (\$2,875,000 in attorneys' fees and \$54,877 in costs), and service awards to the named Class Representatives (not to exceed a total of \$15,000). This is to compensate the attorneys and Class Representatives for the litigation, which has been ongoing since 2016.

This Notice is not an expression of any opinion by the Court as to the merits of the proposed settlement or any claims asserted by Plaintiffs or defenses asserted by FTB.

Subject to the Court's approval, the general terms of the proposed settlement are as follows:

- a. FTB will pay full refunds of the Minimum Tax, penalties and interest, plus interest as required by law, for each valid claim by Class Members. FTB will deem the refund claims as valid ("Valid Claims") as to each Class Member that is a passive investor and has no connection with California other than its passive investment in a California LLC. For purposes of this proposed settlement, a Class Member will be deemed to be a "passive investor," if the Class Member owned 50% or less interest in the California LLC. To have "no connection with California other than their passive investment," the Class Member must have made a statement to that effect in its original refund claim to FTB, or the Class Member can submit such a statement under penalty of perjury now, subject to FTB's right to verify the substance of any statement. FTB has determined that you have filed a refund claim that meets these requirements as to at least one taxable year and are therefore entitled to payment under the proposed settlement.
- b. FTB will also correct its prior notices and clarify its prior notices that an entity is not "doing business" in California solely based on holding more than 0.2% interest in a California LLC. The clarification will address FTB's position on "doing business" in California, consistent with certain case law from the California Court of Appeal and the Office of Tax Appeals.

The Court will decide whether to approve the proposed settlement. Payments to Class Members with Valid Claims who do not exclude themselves from the proposed settlement will be made if the Court approves the proposed settlement. FTB will try to send refunds within six months of the proposed settlement becoming effective. Please be patient.

Your legal rights are affected whether you act or do not act. Read this Notice carefully. Your rights and options, and the deadlines to exercise them, are explained in this Notice.

You are receiving this Notice because FTB has identified you as a Class Member with a Valid Claim for at least one taxable year. As such, you do not need to file an additional claim to receive a refund for that Valid Claim. If the proposed settlement is approved, FTB will issue you a refund based on the information already in its files. If FTB denies your refund claim as to any taxable year (that is, as to any taxable year besides your Valid Claim), you will receive a notice at a later date informing you of this fact and telling you how to seek review of FTB's decision.

## **Your Legal Rights and Options In This Proposed Settlement:**

### **You Can Exclude Yourself from the Proposed Settlement**

If you exclude yourself, you will not be part of the proposed settlement or receive any benefits from it. You will also lose your right to object to any parts of the settlement you do not like. This is the only option that allows you to retain your right to bring another lawsuit against FTB about the claims in this lawsuit. **The deadline to exclude yourself is June 16, 2026. Refer to Section 12-13 in this Notice for more details.**

## **Class Members Can Object to the Proposed Settlement**

You can object if you do not like the proposed settlement. You may object to the proposed settlement and also maintain your eligibility for payment under the proposed settlement. **You do not need to submit an objection in writing. Instead, you can object by appearing at the hearing on September 10, 2026, at 9:00 a.m.** You can also send a written objection. The postmark deadline to send a written objection is **June 16, 2026. Refer to Sections 15-16 in this Notice.**

## **You Can Participate in the Final Approval Hearing**

**The Court has set a hearing on September 10, 2026, at 9:00 a.m.** regarding the fairness of the proposed settlement. You may appear at the hearing, but you do not have to. You may hire your own attorney to appear for you, but do not have to. **Refer to Sections 17-19 in this Notice.**

## **You Do Not Have to Do Anything to Participate in the Proposed Settlement**

If the proposed settlement is approved and you do nothing, you will receive a refund payment. You will be bound by the proposed settlement terms and judgment and will not be able to later sue FTB about the claims in this lawsuit. **Refer to Section 14 in this Notice.**

## **What This Notice Contains**

### **Basic Information**

1. Why did I get this Notice?
2. What is this lawsuit about?
3. Why is this a class action?
4. Why is there a proposed settlement?

### **Who is in the Proposed Settlement**

5. Am I part of this Class?
6. Do I need to do anything to join the case and share in the proposed settlement?

### **The Proposed Settlement Benefits**

7. What does the proposed settlement provide?
8. Do I need to submit a further claim to get a refund?
9. What if the entity is terminated or canceled?
10. When will the proposed settlement be approved and refunds sent?
11. What happens if FTB denies a part of my refund claim?

### **Excluding Yourself or Objecting**

12. What am I giving up if I stay in the case?
13. Can I exclude myself from the proposed settlement?
14. What happens if I do nothing?
15. What does it mean to object?
16. How do I object to the proposed settlement?

### **The Court's Final Approval Hearing**

17. When and where will the Court decide whether to approve the proposed settlement?
18. Do I have to go to the Final Approval Hearing?
19. May I speak at the Final Approval Hearing?

### **The Lawyers in the Case**

20. Do I have a lawyer in this case?
21. Should I get my own lawyer?
22. How will the lawyers be paid?
23. How do I contact the lawyers?

### **More Information**

24. What if I need more information?

## **Basic Information**

### **1. Why did I get this Notice?**

FTB's records show that you filed a claim for refund of the Minimum Tax for at least one of the taxable years between 2012 (or earlier) and 2022. The Court allowed, or "certified," a class action lawsuit related to the collection of the Minimum Tax. The case is before Judge Jeffrey S. Ross of the Superior Court, City and County of San Francisco,

and is entitled *Bahl Media, LLC v. California Franchise Tax Board*, San Francisco Superior Court, Case Nos. CGC-16-554150 (Lead Case). The case is consolidated with a related case in the same court entitled *Wein Realty, LLC v. California Franchise Tax Board*, CGC-19-576007.

The Court directed that this Notice be sent to you because FTB has identified you as a Class Member, and Class Members have a right to know about the lawsuit, the proposed settlement, and what your options are before the Court decides whether to approve the proposed settlement. The terms of the proposed settlement are described in this Notice. This Notice explains the lawsuit, the proposed settlement, your legal rights, the deadlines to exercise your rights, what benefits are available, who is eligible for them, and how those benefits will be provided.

## **2. What is this lawsuit about?**

This lawsuit addresses the annual Minimum Tax that California collects under California Revenue and Taxation Code § 23153 against certain out-of-state entities that invested in California LLCs. In its application of the Minimum Tax and California Revenue and Taxation Code § 23101 (“Section 23101”), FTB took the position that any entity that holds greater than 0.2% interest in a California LLC is “doing business” in California. The lawsuit alleges that this is a misinterpretation of Section 23101 and *Swart Enterprises, Inc. v. Franchise Tax Board* (“*Swart*”), 7 Cal.App.5th 497 (2017). The lawsuit contends that under *Swart*, if an out-of-state entity’s only connection to California is holding a passive interest in a California LLC, then it is not “doing business” in California and is not subject to the Minimum Tax, even if it holds interest greater than 0.2% in a California LLC. The lawsuit is limited to out-of-state entities holding 50% or less interest in a California LLC. The lawsuit seeks refunds to the Class Members on grounds that the Minimum Tax was unlawfully collected. FTB denies this. The Court has not decided whether the Plaintiffs or FTB is correct.

Plaintiffs and FTB executed an initial settlement agreement on or around March 19, 2025. After receiving instructions and questions from the Court, the parties revised the agreement and executed a new proposed settlement on December 2, 2025, and executed an addendum to the agreement on February 7, 2026.

## **3. Why is this a class action?**

In a class action, one or more people (called “Class Representatives”) sue on behalf of all people who have similar claims. The people who have claims are the “Class” or “Class Members.” The Class Representatives in this class action are the Plaintiffs *Bahl Media, LLC* and *Wein Realty, LLC*. Typically, the Court resolves the common issues for all members of the Class. Class actions are frequently brought when many people have been affected in the same or similar ways, and litigating each claim individually would be impractical.

## **4. Why is there a proposed settlement?**

The claims in this case involve taxes that in some cases are more than a dozen years old, and the lawsuit has been pending in the courts since 2016. To avoid the risks of a trial and an appeal to determine issues relating to both liability and appropriate remedies, Plaintiffs believe that the proposed settlement is in the best interest of Class Members. Moreover, by agreeing to the proposed settlement, eligible Class Members will receive benefits more quickly than if the case had gone to trial. If the case had gone to trial, a court could have determined that Class Members were not entitled to any relief.

## **Who is in the Proposed Settlement**

### **5. Am I part of this Class?**

If you receive this Notice by mail, it is because FTB has identified you as a Class Member and determined that you have at least one valid claim that is entitled to payment. The Court defined the Class as taxpayers who:

- (i) Paid the Minimum Tax and related interest and penalties, if any, to FTB;
- (ii) Timely filed a Refund Claim of the foregoing amount;
- (iii) Either had their Refund Claim denied after June 10, 2016, and before the date of Plaintiff’s motion for class certification on July 21, 2023, or have not had their refund claim approved or denied and filed it at least 6 months prior to the date of Plaintiff’s motion for class certification on July 21, 2023;
- (iv) Are not doing business in California because their only connection to California is holding a passive interest in an LLC doing business in California (including, but not limited to, within the meaning of *Swart*); and,
- (v) For purposes of this Action, a passive interest means holding a 50% or less interest in an LLC doing business in California.

### **6. Do I need to do anything to join the case and share in the proposed settlement?**

You do not need to take any action to join the case. If the proposed settlement is approved by the Court, you will be entitled to receive any benefits described in this Notice for which you are eligible. FTB has already determined that you are a Class Member and are entitled to receive a payment under the proposed settlement.

## The Proposed Settlement Benefits

### 7. What does the proposed settlement provide?

The proposed settlement, if it is approved and becomes final, will provide full refunds of the Minimum Tax, penalties and interest, plus interest as required by law, for each Valid Claim by Class Members.

To determine if a Class Member has a Valid Claim, FTB will assess whether the Class Member is a passive investor and has no connection with California other than its passive investment(s) in an LLC doing business in California.

For purposes of this proposed settlement, a “passive investor” is defined as having an ownership interest of 50% or less interest in the California LLC. This must be shown based on documents in FTB’s files or documents submitted to FTB in connection with the proposed settlement.

To have “no connection with California other than their passive investment,” the taxpayer must have made a statement to that effect in their original refund claim submitted to FTB. If a taxpayer did not do so, they will be permitted to submit such a statement under penalty of perjury now, subject to FTB’s right to verify the substance of any statement.

Again, FTB has already determined that you are a Class Member and have submitted a refund claim that meets these requirements for at least one taxable year and therefore will be entitled to payment under the proposed settlement, if the Court approves the proposed settlement and if you do not exclude yourself or “opt out” of the Class Action. Refund checks will not be mailed until after the Court gives final approval to the proposed settlement (the Final Approval Hearing is scheduled for September 10, 2026).

You may have submitted a refund claim for more than one taxable year. If so, FTB may have determined that you are entitled to a refund for all of those taxable years, or it may have determined that you are entitled to a refund for at least one taxable year but possibly not for other years. If FTB denies your refund claim as to any taxable years, you will receive an additional notice of that determination after the Court gives final approval to the settlement (the Final Approval Hearing is scheduled for September 10, 2026). That additional notice will inform you of the specific taxable year(s) that FTB has denied and how you can seek review of that decision. To obtain review of that decision, you will have one year to notify FTB that you disagree with its denial of the refund claim for that taxable year (or years) and can provide FTB further documentation or information to support your refund claim. If FTB still denies your refund claim after receiving additional information, you can ask the third-party settlement administrator to review FTB’s decision.

In addition to providing refunds as described in this Notice, FTB will correct certain prior notices and will clarify that an entity is not “doing business” in California solely based on holding more than 0.2% interest in an LLC doing business in California. The clarification will address FTB’s position on “doing business” in California, consistent with *Swart* and the Office of Tax Appeals’ precedential opinions interpreting *Swart*.

### 8. Do I need to submit a further claim to get a refund?

No, you do not. FTB has determined that you are entitled to a refund for at least one taxable year based on documentation already in FTB’s files. You should make sure that FTB has your current mailing address.

If you submitted a refund claim for more than one taxable year and FTB intends to deny your refund claim as to any taxable year, you will receive an additional notice of that determination after the Court gives final approval to the settlement. At that time, you will have one year to ask FTB to reconsider its decision based on additional evidence or information and can also ask a third-party settlement administrator to review FTB’s decision.

### 9. What if the entity is terminated or canceled?

Given the age of the claims, some entities will have been terminated or canceled during the pendency of the case. Those entities are still eligible for refunds. If an entity is terminated or canceled, and the mailing address for the entity has changed, please contact FTB, as stated in Section 24 in this Notice, and provide (a) the name of this case, which is *Bahl Media, LLC v. FTB*; *Wein Realty, LLC v. FTB*; (b) the name and address of the terminated or canceled entity eligible for refunds; and (c) your personal signature and relationship to entity for FTB to update its records.

### 10. When will the proposed settlement be approved and refunds sent?

The Court will hold a hearing at 9:00 a.m. on September 10, 2026, to decide whether to approve the proposed settlement. It may take the Court several weeks after the hearing before it decides whether to approve the proposed settlement. If the Court approves the proposed settlement, there may be appeals. If appeals are filed, it is uncertain how long it will take to resolve them. The current status of the case can be seen by visiting the Court’s website, described in Section 24 in this Notice. If the Court approves the proposed settlement and there are no appeals, FTB will try to send refund checks within six months from the approval date.

### **11. What happens if FTB denies a part of my refund claim?**

FTB has searched its files for potential refund claims that meet the Class definition and provided Class Counsel with a list of such potential claims. FTB determined that the potential claims by Class Members that it identified and provided to Class Counsel were valid, including yours for at least one taxable year.

If you submitted a refund claim for more than one taxable year, FTB may have determined that you are entitled to a refund for all of those taxable years, or it may have determined that you are entitled to a refund for at least one taxable year but possibly not for other years. If FTB intends to deny your refund claim as to any taxable year that is potentially related to the proposed settlement, you will receive an additional notice.

If you receive an additional notice informing you that FTB intends to deny your refund claim as to any taxable year, the notice will explain the basis for FTB's decision and explain what your rights are and when you must exercise them. If you receive such a notice, you will have one year to notify FTB that you believe your claim for that taxable year (or years) is valid and to submit additional information to FTB. If FTB still does not believe the claims for that taxable year (or years) are valid, you can ask the third-party settlement administrator to review FTB's decision. If the third-party settlement administrator affirms FTB's determination, the claims as to those taxable years will not be covered under the proposed settlement; however, you would retain all statutory rights afforded to taxpayers to appeal the denial of the claim for refund to the Office of Tax Appeals or to file a tax refund lawsuit in the Superior Court subject to the requirements of existing law. Again, to be clear, this procedure for challenging denied claims may not apply to you. If FTB intends to deny your refund claim as to any taxable years, FTB will notify you at a later date (after the Final Approval Hearing on September 10, 2026).

If you have any questions about this, you can always talk to Class Counsel for free, using the contact information in Section 23 of this Notice.

## **Excluding Yourself or Objecting**

### **12. What am I giving up if I stay in the case?**

Unless you exclude yourself (or "opt out") from the Class, you will agree to give up or "release" all of your claims against FTB relating to any entitlement to a refund of the Minimum Tax as described in Section X of the proposed Settlement Agreement, which is available on the Court's and FTB's websites. This means that you will not be able to sue, continue to sue, or be part of any other lawsuit against FTB relating to any claim for a refund of the Minimum Tax as to the years covered by this lawsuit. It also means that the Court's orders will apply to you and legally bind you. If you have difficulty accessing FTB's website or obtaining the documents referenced in this Notice, please contact FTB at the number listed in Section 24 in this Notice.

### **13. Can I exclude myself from the proposed settlement?**

Yes, you can exclude yourself (or "opt out") from the Class. If you exclude yourself, you will not be part of the proposed settlement or receive any benefits from it, including any refund payments. You will also lose your right to object to any parts of the settlement you do not like. This is the only option that allows you to retain your right to bring another lawsuit against FTB about the claims in this lawsuit.

To exclude yourself, you **must** send a written statement by mail to FTB's address specified below that is postmarked on or before **June 16, 2026**, saying that you want to be excluded from the lawsuit. Your request must contain:

- The name of this case, which is *Bahl Media, LLC v. FTB; Wein Realty, LLC v. FTB*;
- The name and address of the entity asking to be excluded;
- The name and address of any person claiming to be legally entitled to submit an exclusion request on the entity's behalf and the basis for such entitlement;
- A statement that you want the entity to be excluded from the Class;
- Your personal signature and relationship to entity.

The address to send exclusion requests from the Class is:

Bahl Media/Wein Realty Class Action – MS F340  
Franchise Tax Board  
PO BOX 1998  
Rancho Cordova, CA 95741-1998.

Your exclusion request must be postmarked on or before **June 16, 2026**.

### **14. What happens if I do nothing?**

If you do not exclude yourself and the Court finally approves this proposed settlement, you will be bound by the release of claims in this proposed settlement as described in the Settlement Agreement, Section X, as long as you

are a Class Member. You will also be entitled to receive any benefits under the proposed settlement, including payments for valid refund claims.

#### **15. What does it mean to object?**

Objecting is simply telling the Court that you do not like something about the proposed settlement. It will not have any bearing on your right to receive benefits under the proposed settlement if the proposed settlement is approved.

#### **16. How do I object to the proposed settlement?**

You can object to the proposed settlement if you dislike any part of it. You can give reasons why you think the Court should not approve the proposed settlement.

You may object, personally or through an attorney at your own expense, to the proposed settlement **by appearing at the Final Approval Hearing on September 10, 2026, and telling the Court what you do not like about the proposed settlement. To object, you do not need to submit anything in writing.** However, you are also permitted to submit an objection in writing. If you decide to object in writing, you must submit your objection to FTB no later than **June 16, 2026**. You may appear, but are not required to appear, at the Final Approval Hearing, where your objection will be heard and considered by the Court. If you submit a written objection, it should briefly indicate the nature of your objection.

If you object but do not exclude yourself (or “opt out”) from the Class, you will still be deemed a Class Member, will receive the benefits from the proposed settlement if approved by the Court, and will have your objection heard. If you exclude yourself, you will not be deemed a Class Member, will not receive any benefits under the proposed settlement, and cannot object to the proposed settlement.

The address to send written objections is:

Bahl Media/Wein Realty Class Action – MS F340  
Franchise Tax Board  
PO BOX 1998  
Rancho Cordova, CA 95741-1998.

To be considered, your written objection must be **postmarked no later than June 16, 2026. After that time, you can still object by appearing at the Final Approval Hearing.**

### **The Court’s Final Approval Hearing**

#### **17. When and where will the Court decide whether to approve the proposed settlement?**

The Court will conduct a hearing on September 10, 2026, in Department 613 of the Superior Court of California, located at 400 McAllister St., San Francisco, CA 94102. At that hearing, the Court will determine whether the proposed settlement should be finally approved. The hearing may be moved to a later date without further notice to Class Members.

#### **18. Do I have to go to the Final Approval Hearing?**

No, Class Counsel will answer questions the Court may have. You are, however, welcome to come at your own expense. You are free to appear at the hearing and tell the Court anything you do not like about the proposed settlement. If you send a written objection, you do not have to go to Court to talk about it, but are welcome to do so. You also have the right to retain a lawyer at your own expense to represent you at the Final Approval Hearing, but it is not necessary to do so.

#### **19. May I speak at the Final Approval Hearing?**

If you are a Class Member, you may ask the Court for permission to speak—with or without an attorney—at the Final Approval Hearing.

### **The Lawyers in the Case**

#### **20. Do I have a lawyer in this case?**

The Court decided that (1) Silverstein & Pomerantz LLP and (2) Calvo Jacob & Pangelinan LLP represent all Class Members. Together these law firms are called “Class Counsel.” They are experienced in handling similar cases. More information about these law firms, their practices, and their lawyers’ experience is available at **sptaxlaw.com** and **calvojacob.com**.

#### **21. Should I get my own lawyer?**

You do not need to hire your own lawyer. Class Counsel are working on your behalf. You can ask your own lawyer to appear in Court for you if you want to be represented by someone other than Class Counsel, but you will need to make your own financial arrangements with your own lawyer.

## **22. How will the lawyers be paid?**

Class Counsel have worked on this case since 2016 to the present and have not been paid for their work to date. Class Counsel will ask the Court to approve payment of attorneys' fees in the amount of no more than \$2,875,000 in attorneys' fees and \$54,877 in costs (a total of \$2,929,877). Any attorneys' fees and costs approved by the Court will be paid by FTB and will not come out of the refunds to the Class Members.

Class Counsel will also ask the Court to award to each of the Class Representatives a service award not to exceed \$15,000. This service award is to compensate the Class Representatives for their commitment and effort on behalf of the Class Members in the lawsuit. The Class Representatives have been working hard for many years to protect the interests of the Class Members. Any service awards approved by the Court will be paid by FTB and will not come out of the refunds to the Class Members.

## **23. How do I contact the lawyers?**

### **Counsel for the Plaintiffs (Class Counsel):**

Amy Silverstein  
Alex Freeman  
Silverstein & Pomerantz  
12 Gough Street, 2nd Floor  
San Francisco, CA 94103  
Tel: (415) 593-3502

**Email: [asilverstein@sptaxlaw.com](mailto:asilverstein@sptaxlaw.com)**

**Email: [afreeman@sptaxlaw.com](mailto:afreeman@sptaxlaw.com)**

Rodney Jacob  
Calvo Jacob & Pangelinan LLP  
505 Montgomery Street, 10th Floor  
San Francisco, CA 94111  
Tel: (415) 374-8370

**Email: [rjacob@calvojacob.com](mailto:rjacob@calvojacob.com)**

The fastest and best way to contact Class Counsel is through email.

## **More Information**

### **24. What if I need more information?**

The foregoing is only a summary of the proposed settlement and the lawsuit. The pleadings and other records in the lawsuit may be examined online for free on the website for the City and County of San Francisco Superior Court, at **[sfsuperiorcourt.org/](http://sfsuperiorcourt.org/)**. After arriving at the website, click on "Online Services," then "Case Query," then "Civil Case Query." Then enter CGC-16-554150 as the case number for documents related to the consolidated lawsuit or *Bahl Media, LLC* lawsuit, and click "SEARCH." Images of every document filed in the case may be viewed free of charge. Please note that on the Court website the case is called by a different name, *The Rasmussen Company, Inc. v. California Franchise Tax Board*. Additional information related to the *Wein Realty, LLC* lawsuit can be found on the same website by entering the case number CGC-19-576007.

You can also review information about the case by going in person to the San Francisco Superior Court Courthouse, 400 McAllister St., San Francisco, CA 94102. Records regarding the case can be viewed in person at the Civil Records Public Viewing Room. You will need to fill out a Civil Records Request Form. You can download the Civil Records Request Form and obtain more information about viewing documents in person by visiting the website: **[sf.courts.ca.gov/divisions/civil-division/civil-records](http://sf.courts.ca.gov/divisions/civil-division/civil-records)**. Note, there may be a small fee for copying records.

You may also contact Class Counsel for free to ask about the proposed settlement.

The proposed Settlement Agreement is also available on FTB's website at **[ftb.ca.gov/tax-pros/law/index.html](http://ftb.ca.gov/tax-pros/law/index.html)**. If you need to contact FTB to change or update a Class Member's contact information, to access the documents referenced in this Notice on FTB's website or to obtain copies of such documents, you can call (866)-604-0048.

**Please do not contact the clerk of the court or the judge with inquiries about the proposed settlement.**