

IN THE SUPREME COURT OF THE STATE OF NEVADA

FRANCHISE TAX BOARD OF THE STATE OF  
CALIFORNIA,  
Appellant,  
vs.  
GILBERT P. HYATT,  
Respondent.

Supreme Court No. 80884  
District Court Case No. A382999

FILED

JUN 07 2021

ELIZABETH A. BROWN  
CLERK OF SUPREME COURT  
BY *[Signature]*  
DEPUTY CLERK

REMITTITUR

TO: Steven D. Grierson, Eighth District Court Clerk

Pursuant to the rules of this court, enclosed are the following:

Certified copy of Judgment and Opinion/Order.  
Receipt for Remittitur.

DATE: May 19, 2021

Elizabeth A. Brown, Clerk of Court

By: Rory Wunsch  
Deputy Clerk

cc (without enclosures):

Hon. Tierra Danielle Jones, District Judge  
McDonald Carano LLP/Las Vegas  
Lemons, Grundy & Eisenberg  
Hutchison & Steffen, LLC/Las Vegas  
Kaempfer Crowell/Las Vegas

RECEIPT FOR REMITTITUR

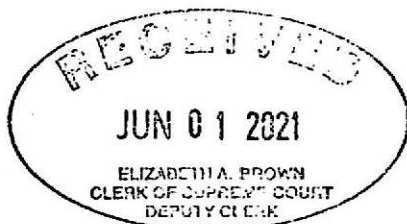
Received of Elizabeth A. Brown, Clerk of the Supreme Court of the State of Nevada, the  
REMITTITUR issued in the above-entitled cause, on MAY 25 2021.

*[Signature]*  
Deputy District Court Clerk

RECEIVED  
APPEALS

MAY 25 2021

CLERK OF THE COURT



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**CLERK'S CERTIFICATE**

STATE OF NEVADA, ss.

I, Elizabeth A. Brown, the duly appointed and qualified Clerk of the Supreme Court of the State of Nevada, do hereby certify that the following is a full, true and correct copy of the Judgment in this matter.

**JUDGMENT**

The court being fully advised in the premises and the law, it is now ordered, adjudged and decreed, as follows:

"We therefore affirm the district court's denial of FTB/s attorney fees under NRCP 68 and NRS 17.115, reverse the district court's denial of costs, and remand for further proceedings consistent with this order."

Judgment, as quoted above, entered this 23rd day of April, 2021.

IN WITNESS WHEREOF, I have subscribed  
my name and affixed the seal of the Supreme  
Court at my Office in Carson City, Nevada this  
May 19, 2021.

Elizabeth A. Brown, Supreme Court Clerk

By: Rory Wunsch  
Deputy Clerk