

**OFFICE OF TAX APPEALS
STATE OF CALIFORNIA**

ERRATA NOTICE – April 2019

1. *Abdul Salam and Zahida Perveen* (precedential) (18011950, 2019-OTA-041P), on page 5, “Cal. Code Regs., tit. 18, § 1702” is shown twice in the next to the last paragraph on the page. That regulation should be “Cal. Code Regs., tit. 18, § 1705.”