

OFFICE OF TAX APPEALS
STATE OF CALIFORNIA
ERRATA NOTICE – June 2019

The following non-substantive changes were made to the original opinions:

1. *Appeal of Greta Hedin* (OTA Case 18042858, 2019-OTA-144). In Factual Findings number 3, the date “2013” was changed to “2006.”

The holding was changed to “FTB properly disallowed appellant’s claim for refund, as it was not timely filed within the statute of limitations.” The original decision did not include “appellant’s.”

FOF 1, 2007 was changed to 2006.

2. *Appeal of Stanley W. Li and Nhi T. Huynh* (OTA case 18042763, 2019-OTA-136). In Factual Findings numbers 3 and 6, the word “appellant’s” was changed to “appellants’.”

First paragraph on page 1, “appellant’s” to “appellants’”.

On page 3, “*Appeal of Kerry and Cheryl James* (83-SBE-140) 1983 WL 15396” was changed to “*Appeal of Kerry and Cheryl James* (83-SBE-009) 1983 WL 15396.”

3. *Appeal of Aaron Marinucci* (OTA Case 18011805, 2019-OTA-153). In the caption, the line “For Office of Tax Appeals:” was realigned.

In Factual Findings number 2, the word “and” was added after “\$92,024.”

4. *Appeal of Keith J. Spicer* (OTA Case 18063361, 2019-OTA-151). On page 3, last paragraph, “for 2018” was changed to “for 2014.”

5. *Appeal of Gholamreza Shafazand* (OTA Case 18011844, 2019-OTA-143). In footnote 7, “employer” was changed to “Employer.”

In the first line on page 8, “released” was changed to “was released.”

On page 10, third paragraph, last sentence, “the responsible” was changed to “a responsible.”

On page 11, final paragraph, a comma was added after “Appellant.” The heading “HOLDING” was changed to “HOLDINGS.”

6. *Appeal of Humphrey Martinez* (OTA Case 18042767, 2019-OTA-154). The caption was changed from “Appeals” to “Appeal”, and “Consolidated” is removed.
7. *Appeal of Daniel McCaul and Margot McCaul* (OTA Case 18011412, 2019-OTA-152). In Factual Findings number 11, the word “draft” was deleted.

On page 6, second full paragraph, the first instance of “November 16” was changed to “October 16.”

8. *Appeal of Shawn Victor Bachor* (OTA Case 18032508, 2019-OTA-126). On page 2, first paragraph the citation “(§ 7176; *State Board of Equalization v. Superior Court* (1985) 39 Cal.3d 633.)” was changed to “(Rev. & Tax. Code § 7176, *State Board of Equalization v. Superior Court* (1985) 39 Cal.3d 633.)”

On page 2, second paragraph “(R&TC)” is deleted. The new sentence is “Revenue and Taxation Code section 6564 states...”

In footnote 2, the citation “(Cal. Code Regs., tit. 18, § 5551(b)(3).)” is changed to “Cal. Code Regs., tit. 18, § 5551, subd. (b)(3).)”

On page 2, third paragraph, the citation “(Cal. Code Regs., tit. 18, §30604(a) - (c).)” is changed to “(Cal. Code Regs., tit. 18, § 30604, subds. (a)–(c).)”

In footnote 6, the citation “(Cal. Code Regs., tit. 18, § 1521(b)(2)(A)1.)” is changed to “(Cal. Code Regs., tit. 18, § 1521, subd. (b)(2)(A)1.)”.

On page 5, third paragraph, the SBE citations should include Westlaw citations. Also, NASSCO is changed to all capital letters.

- *Appeal of Sjöfinar Masri Do* (2018-OTA-002P)
- *Appeal of Wilson Development, Inc.* (94-SBE-007) 1994 WL 580654
- *Appeal of NASSCO Holdings, Inc.* (10-SBE-001) 2010 WL 5626976

9. *Appeal of Randall L. Abbott* (OTA Case 18010909, 2019-OTA-121). In footnote 1, “other” is changed to “otherwise”.

On page 4, the SBE citations are changed to:

- *Appeal of Brockett* (86-SBE-109) 1986 WL 22731
- *Appeal of Magidow* (82-SBE-274) 1982 WL 11930
- *Appeal of Cookston* (83-SBE-048) 1983 WL 15434

On page 4, last paragraph, “Section 19164, which incorporates...” is changed to “Revenue and Taxation Code section 19164, which incorporates...”

Footnote 4 is deleted.

The published opinions will reflect these changes.