

**OFFICE OF TAX APPEALS
STATE OF CALIFORNIA**

ERRATA NOTICE – November 2019

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

1. *Appeal Glen J. Moro* (OTA Case 18011757, 2019-OTA-381). On page 7, line 7, “Regulation section 25136-2(b)(2)(B)” was changed to “Regulation section 25136-2(c)(2)(B)”.

The published opinion will reflect these changes.