

**OFFICE OF TAX APPEALS
STATE OF CALIFORNIA
ERRATA NOTICE – December 2020**

1. *C. Pino and C. Pino* (precedential) (19054825, 2020-OTA-375P) on page 9, "*Siemer Miller Company v. Commissioner*, T.C. Memo. 2019-37 at p. *13." was changed to "*Siemer Milling Company v. Commissioner*, T.C. Memo 2019-37 at p. *13."