

**OFFICE OF TAX APPEALS
STATE OF CALIFORNIA
ERRATA NOTICE – May 2021**

Appeal of Fine Art Group, 2021-OTA-158

1. P. 12: “During the hearing, CDTFA argued that it had made multiple unsuccessful attempts to contact the D. Bentley.” “The” was removed.

Appeal of Hirsh, 2021-OTA-160

1. P. 1: “Pursuant to Revenue and Taxation Code (R&TC) section 93241...” “93241” was changed to 19234.