

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

Appeal of F. Akhtar and M. Akhtar, 2021-OTA-118P

1. P. 7, the sentence “As a general rule, a payor of taxable income is required to make withholdings from such amounts unless the taxpayer submits a Form W-9 indicating that the taxpayer expects to incur no income tax liability for the year and hence the payor should refrain from making withholding” was changed to “As a general rule, a payor of taxable income is required to make withholdings from such amounts unless the taxpayer submits a Form W-4 or Form W-9 indicating that the taxpayer expects to incur no income tax liability for the year and hence the payor should refrain from making withholdings.”