

**OFFICE OF TAX APPEALS  
STATE OF CALIFORNIA**

**ERRATA NOTICE – November 2022**

*Appeal of Fisher*, 2022-OTA-337P

1. Page 3, 5<sup>th</sup> line down in last full paragraph, the citation should read: “*Denenburg v. United States*, (5th Cir. 1991) 920 F.2d 301”

*Appeal of Panda*, 2022-OTA-237

1. Factual Finding 2: “fifty percent” should be “50 percent”

*Appeal of Beckwith*, 2022-OTA-332P

1. Page 13, 3 lines up from the bottom: “supra” needs to be italicized after *Appeal of Bragg*.
2. Page 14, 6 lines up from the bottom, “supra” needs to be italicized after *Appeal of Berner*.
3. “fiancé” throughout should be replaced with “fiancée” on pages 10, 11, 14, and 15.

The published Opinion will reflect these changes.