

**OFFICE OF TAX APPEALS
STATE OF CALIFORNIA**

ERRATA NOTICE – February 2022

Appeal of McQuiggin, 2023-OTA-020

1. Pg. 2, 5 lines from the top: “Retire” changed to “Retirement”
2. Pg. 3, footnote 3: “note” changed to “footnote”

The published Opinion will reflect these changes.