

**OFFICE OF TAX APPEALS
STATE OF CALIFORNIA
Errata Notice – November 2023**

Appeal of Fall (2023-OTA-474)

Pg. 15, 10 lines down: change “In sum, OTA finds that appellant is personally for...” to “In sum, OTA finds that appellant is personally liable for...”

Appeal of Senehi (2023-OTA-446P)

Pg. 1, first sentence: change from “... respondent California Department ...” to “... the California Department ...” per OTA Style Manual

Pg. 13, 4 lines down: change from “... for each quarter covered by the NOD,” to “... for each quarter within that 18-quarter period.”