

**OFFICE OF TAX APPEALS
STATE OF CALIFORNIA**

Errata Notice – February 2024

Appeal of Dillahunty 221212114 (M. Le)

1. Pg. 4, 2nd paragraph, 2nd line: change “substantial authority” to “a reasonable basis”
2. Pg. 4, 2nd paragraph, 4th line: add a footnote after “item,” that says “This second method to reduce or abate the accuracy-related penalty is only applicable when the penalty is imposed based on the disregard of rules and regulations. (Treas. Reg. § 1.6662-3(c).)”

Appeal of J. Shanahan 19085136 (S. Ridenour)

1. Page 6, first and last paragraph, both citations to the regulation should not have “of” inside the citation.
2. Page 6, first paragraph, “emphasis added” should be replaced with “italics added”.