

OFFICE OF TAX APPEALS  
STATE OF CALIFORNIA

Errata Notice – July 2024

*Appeal of Goldman & Bence 220710879 (V. Long)*

1. Page 6, 6 lines from the bottom, the quote should say “rely” instead of “reply.”

*Appeal of Perillo & Whiteman 19024329 (J. Aldrich)*

1. FF 44(m) is missing a closed quote.
2. p. 10, line 6 should say “a gift.”
3. p. 11, 3<sup>rd</sup> paragraph, 2<sup>nd</sup> line, “their” should be “appellants” since its unclear to who “their” refers.
4. p. 13, last line of 2<sup>nd</sup> full paragraph, “appellants” is missing a possessive apostrophe.
5. p. 15, Issue 6, line5, introductory clause should have a comma after “willful neglect.”
6. Holding # 3 should be “entitled to relief.”
7. Holdings #6 should be R. Perillo is not entitled to relief from the CCFR.

*Appeal of Perillo & Whiteman PFR 19024329 (J. Aldrich)*

1. In the first paragraph of *Irregularity*, “proceeding” should be plural on the first line, and on line 4, it should say “warranting” instead of “warrant.”