

**OFFICE OF TAX APPEALS
STATE OF CALIFORNIA**

Errata Notice – September 2024

Appeal of World of Awnings & Canopies 20127066 (A. Wong)

1. Page 5, typo in the phrase “setting **for** the facts.” Instead, the author likely meant “setting **forth** the facts.”

Appeal of Mather 18093787 (K. Gast)

1. Delete the cite to “*Appeal of Southern Minnesota Beet Sugar Cooperative and Subsidiary*, 2023-OTA-342P” (the yellow highlighted portion at the bottom of page 9 and top of page 10 in the attached Mather opinion) so that the cite should be as follows:

(See *Microsoft Corp. v. Franchise Tax Bd.* (2006) 39 Cal.4th 750, 758 [statute’s plain language governs unless the text is ambiguous].)

2. Add a space between footnote 26 and 27 at the bottom of page 17.

Appeal of Lynch 221011561 (L. Katagihara)

1. Line 4 on paragraph 1 under Issue 1: The citation to R&TC section 7071 should be 17071.

Appeal of Safar & Safar Brothers, Inc. PFR 21027307 (M. Geary)

1. Delete footnote 1

Appeal of Dimarucut 230513361 (M. Geary)

1. Close parenthesis on last footnote