

**OFFICE OF TAX APPEALS
STATE OF CALIFORNIA**

Errata Notice – August 2026

Alan and Jennifer Varela, 18011376 (A. Kletter)

1. Pg. 13, paragraph 2 Change 430 to 540 in:

The party asserting a statute of limitations defense has the burden of proving the defense. (Adler v. Commissioner (1985) 85 T.C. 535, **430**; see also Amesbury Apartments, Ltd. v. Commissioner (T.C. 1990) 95 T.C. 227, 240-241; Heckman v. Commissioner, T.C. Memo 2014-131.)