

**OFFICE OF TAX APPEALS
STATE OF CALIFORNIA**

Errata Notice – September 2026

Wedbush Capital, 22019441 (S. Hosey)

1. Page 1, footnote 1: Uses refund claim date of “June 2, 2015,” it should be “April 2, 2015”?
2. Page 10, last line of 1st paragraph reads “was not relevant” but should be “was relevant.”

Cities of Fillmore, 18011887 (S. Ridenour)

1. Line 3 of first page: (SD&R) issued by respondent California Department of Tax and Fee Administration (CDTFA). Change to: (SD&R) issued by the agency California Department of Tax and Fee Administration (CDTFA).