

United States Court of Appeals For the First Circuit

No. 12-1586

FRANK SAWYER TRUST OF MAY 1992, Transferee;
CAROL S. PARKS, Trustee,

Petitioner, Appellee,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent, Appellant.

ERRATA

The opinion of this Court, issued on March 29, 2013, should be amended as follows.

On page 2, 2nd paragraph, line 12, replace "corporation's" with "corporations'".

On page 24, 3rd paragraph, line 2, replace "October 10, 2000" with "October 11, 2000".

On page 25, line 1, on page 27, 2nd paragraph, line 6, and on page 29, 2nd paragraph, line 9, replace "(I)" with "(i)".