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MARK FRIEDLANDER

April 9, 1982

Yoji Nomaguchi c/o Nippon TV 3 E. 28th St. New York, NY 10016

Dear Mr. Nomaguchi:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1312 & 690 of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned at the above address.

Very truly yours,

John F. Kongel

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

Yoji Nomaguchi

DEFAULT ORDER

82-C-5

for Redetermination of Deficiency or for Refund of :

NYC Personal Income Tax under Article 30

of the Tax Law for the Period 1/1/76 - 6/30/76.

Petitioner(s) Yoji Nomaguchi filed a petition for redetermination of deficiency or for refund of NYC Personal Income Tax under Article 30 of the Tax Law for the Period 1/1/76 - 6/30/76. File No. 32310.

A pre-hearing conference on the petition was scheduled before Juan Zayas, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51, New York, New York 10047 on Thursday, December 10, 1981 at 1:15 a.m. Notice of said pre-hearing conference was given to petitioner(s). Petitioner(s) did not appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it

ORDERED that the petition of Yoji Nomaguchi be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
APRIL 9, 1982