

RICHARD BERBERIAN
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MODESTO, CA 95350-2295

Registered Mail No. R 522 175 029

2 September 1992

State of California
Franchise Tax Board
Personal Filing Enforcement Div. (PFE)
P.O. Box 942840
Sacramento, CA 94240-0040

RE: 573-68-3615 and 94-6087880

Dear Sir/Madam:

Thank you for your letter dated August 17, 1992 (in response to which I am writing this letter; FTB carbon copy attached), the final day a tax return would need to have been filed had I taken out an Application for Additional Extension of Time To File (FTB/3502 & 3563, IRS/2688 & 8800) for such personally, which I did not.

You are correct in your statement that I did not file a 1990 California income tax return using my above-referenced name and social security number (nor a return of any kind whatsoever using any other name(s) or number(s).) If you review your files on me once again and more thoroughly, you will find that I also did not file a state return for the years 1987, 1988, 1989 and 1991 (nor do I intend to), nor did I file a federal return for those years (nor do I intend to.) Why 1990 has been selected for review and inquiry over the other years at this point, is a mystery to me.

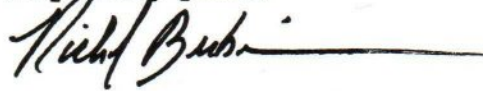
I have not taken the time to personally learn whether or not I needed and/or need to file any returns whatsoever for the above-referenced years including 1990, and I do not have an accountant to do so. I do not need nor want an accountant nor anyone else for that matter.

This should come as no surprise to the Franchise Tax Board nor to the Internal Revenue Service (among others), however, because I have informed both organizations by certified and registered mail periodically in the past, that I have failed and continue to refuse to file any and all income tax returns regardless of any requirements to do so. Beginning on April 15, 1987, I have provided both organizations jointly and severally, with plenty of information as to the circumstances surrounding such a decision. I have provided the IRS in particular much information regarding my "protest," as it were, without a response, though it is my understanding that often times the FTB and IRS share information for their common and individual interests. Indeed, on August 28, 1992, I called and spoke by phone with Automated Collection Systems/ACS Liaison, Mr. Cal Mannon of the IRS in Fresno, and he informed me that there was and is something going on with my tax situation for the tax year ending December 31, 1990. However, I have yet to be officially informed that there is and has been IRS interest in any aspect of my tax situation and/or non-filing status whatsoever. Ergo, I have concluded that the FTB and IRS have been in communication in this regard. (Perhaps the Office of the State Controller could be of some help in my situation as well.) For various reasons, I have figured that the FTB would be even more uninterested in my non-filing of tax returns than the IRS has been over the years, though the attached carbon-copy August 17, 1992 FTB letter has perhaps now proven my assumption to be erroneous.

Let us not forget, however, that there is that ever-present possibility that I do the things that I do and have done in these matters, because I am mentally unbalanced.

With the above said, proceed as you will.

Very truly yours,



Richard Berberian
573-68-3615/94-6087880

RB/prc

Attachments

pc: Hon. Gerald Goldberg/FTB-Sacto/No. R 522 175 030
Mr. John Sullivan/IRS-San Jose/No. R 522 175 031
Hon. Thomas P. Coleman/IRS-SF/No. R 522 175 032
William E. Bonano, Esq./IRS-SF/No. R 522 175 033
Ms. Chris Garvin/IRS-Fresno/No. R 522 175 034
Mr. Fred Arras/IRS-Fresno/No. R 522 175 035
Mr. Michael J. Quinn/IRS-LA/No. R 522 175 036
Mr. Raymond A. Spillman/IRS-Sacto/No. R 522 175 037
Ms. Faith Priest/IRS-Modesto/No. R 522 175 038
Mr. Jamie Delgadillo/OSC-Sacto/No. R 522 175 039

P.S. For your ready reference, I am again submitting/attaching
copies of the following documents:

- 1) August 15, 1988 FTB and IRS tax return Additional Extensions
(plus September 13, 1988 corresponding IRS approval)
- 2) June 29, 1989 Petition (minus attachments)
- 3) August 7, 1989 Memorandum
- 4) August 7, 1989 Declaration (minus attachments)
- 5) June 29, 1991 Letter (minus attachments and enclosure)
- 6) November 29, 1991 Letter (minus attachments)



STATE OF CALIFORNIA

FRANCHISE TAX BOARD

P.O. BOX 942840

SACRAMENTO, CA 94240-0040

TELEPHONE NUMBER (800) 852-2753

573-68-3615
08/17/92

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RICHARD BERBERIAN
605 HAMDEN LN
MODESTO CA 95350

573-68-3615

Tax Year 1990

The California Franchise Tax Board has reviewed its files of 1990 California personal income tax returns. Our records do not show that you filed a 1990 California income tax return using the name and social security number shown at the top of this letter.

The Franchise Tax Board has compared its records with federal tax returns, wage reports, dividend and interest statements and other information. This information indicates you may be required to file a 1990 California income tax return.

If you are required to file a 1990 California income tax return, you must file **WITHIN 25 DAYS** from the date of this letter to avoid additional penalties. You must file a tax return even if you are due a refund.

Some people are not required to file a tax return because their income in 1990 was too low. Please read the information on page 3 to find out about your filing requirements.

We must receive your completed income tax return (or information substantiating that an income tax return is not required) within 25 days from the date of this notice. Otherwise tax, penalties and interest will be assessed based on available information. The assessment will include an additional penalty of 25% of tax before credits. If you are entitled to a refund, this penalty may reduce or eliminate the refund and, in some cases, you may owe a balance.

IMPORTANT!! Please follow these instructions and respond promptly to this letter.

IF YOU ARE REQUIRED TO FILE BUT HAVE NOT YET FILED:

This letter is a formal legal demand that you file your 1990 California income tax return **WITHIN 25 DAYS**. If you need forms and instructions to file, please use the enclosed order form. You may also call the Franchise Tax Board using the telephone numbers listed on page 4.

IF YOU HAVE ALREADY FILED:

Complete Section I on the back of this letter and return it promptly to us. Be sure to **INCLUDE A COPY** of the California income tax return you filed for 1990.

IF YOU ARE NOT REQUIRED TO FILE:

Complete Section II on the back of this letter and return it promptly to us. Military personnel must also complete Section III.

Your prompt response will help us quickly resolve this matter and help you avoid further action that could add to any amount you owe.

Please see page 4 for Privacy Notice.

Filing Enforcement

Enc.