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From the Commissioner

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(Note) The fiscal year ranges from April 1 through March 31 of the following year (i.e. fiscal year 2015: April 1, 2015 to March 31, 2016), while the operation year is from July 1 through June 30 of the following year (i.e. operation year 2014: July 1, 2014 to June 30, 2015).