

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

JOSEPH STATFELD, BEN STATFELD and H. HARMEN, Individually,
and as co-partners d/b/u the firm name and style of: **AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL**
BENJO TOY COMPANY

For a Redetermination of a Deficiency or
a Refund of Unincorporated Business
Taxes under Article(s) 23 of the
Tax Law for the (Year(s) 1966 and 1967.

State of New York
County of Albany

LYNN WILSON

, being duly sworn, deposes and says that

she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 27th day of November, 1972, she served the within

Notice of Decision (or Determination) by (certified) mail upon BENJO TOY

COMPANY

(representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows:

Benjo Toy Company
263 Classon Avenue
Brooklyn, New York

and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative
of) petitioner herein and that the address set forth on said wrapper is the last
known address of the (representative of the) petitioner.

Sworn to before me this

27th day of November, 1972.

Markha Funnis

Lynn Wilson

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOSEPH STATFELD, BEN STATFELD and H. HARMEN, Individuals
and as co-partners d/b/u the firm name and style of: **BENJO TOY COMPANY**

For a Redetermination of a Deficiency or
a Refund of Unincorporated Business:
Taxes under Article(s) 23 of the
Tax Law for the (Year(s) 1966 and 1967.

**AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL**

State of New York
County of Albany

LYNN WILSON

, being duly sworn, deposes and says that

she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 27th day of November, 1972, she served the within
Notice of Decision (or Determination) by (certified) mail upon LOUIS I.

GLASSMAN

(representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:

Louis I. Glassman
50 Broadway
New York, New York 10004

and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative
of) petitioner herein and that the address set forth on said wrapper is the last
known address of the (representative of the) petitioner.

Sworn to before me this

27th day of November, 1972

Martha Fumato

Lynn Wilson



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A
STATE CAMPUS

ALBANY, N. Y. 12227

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
November 27, 1972

Benjo Toy Company
263 Classon Avenue
Brooklyn, New York

Gentlemen:

Please take notice of the **DECISION ON DEFAULT** of
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **section 722 of**
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **4 months** after
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed
in accordance with this decision or concerning any other matter relat-
ing hereto may be addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

Nigel G. Wright

HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
JOSEPH STATFELD, BEN STATFELD	:	
and H. HARMEN, Individually and	:	
as co-partners d/b/u the firm	:	
name and style of:	:	DECISION
	:	ON
BENJO TOY COMPANY	:	DEFAULT
	:	
for a Redetermination of a Deficiency	:	
or for Refund of Unincorporated Business	:	
Taxes under Article 23 of the Tax Law	:	
for the Years 1966 and 1967.	:	

Benjo Toy Company filed a petition under section 689 of the Tax Law for a redetermination of a deficiency issued under date of August 25, 1969, in the amount of \$238.58 plus interest of \$20.93 for a total of \$259.51 for unincorporated business taxes under Article 23 of the Tax Law for the years 1966 and 1967.

A hearing was duly scheduled before Nigel G. Wright, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York City for 10:00 A.M., Friday, May 19, 1972. Notices of said hearing were sent to petitioner at 263 Classon Avenue, Brooklyn, New York and to his representative, Louis I. Glassman, C.P.A. at 50 Broadway, New York, New York. Neither the petitioner nor its representative appeared at said time and place.

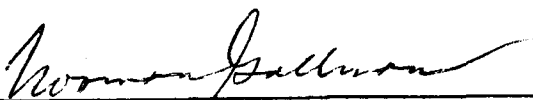
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DECISION

The petition is denied by default of the petitioner. The deficiency is due together with such further interest imposed by section 684 of the Tax Law.

DATED: Albany, New York
November 27, 1972

STATE TAX COMMISSION



COMMISSIONER



COMMISSIONER



COMMISSIONER