



Under Delaware law, the burden of proof of filing rests with the taxpayer. The Board finds that the Petitioner has not met her burden of proof that the returns were filed. Thus, the Board also finds that there is no reasonable cause for abatement of penalty.

Based upon the foregoing the Notice of Determination is affirmed.

SO ORDERED this 12<sup>th</sup> day of ~~March~~<sup>April</sup>, 1996.

John W. Cochran

Richard L. Anderson

Joseph S. Yule

[Signature]

Cynthia Leigh Jarman