BEFORE THE TAX APPEAL BOARD
OF THE STATE OF DELAWARE

WILLIAM R. DONATO AND ROSA H. DONATO	)	
Petitioners,	)	
v.	)	Docket No. 1784
DIRECTOR OF REVENUE,	)	
Respondent.	)	

FINAL ORDER

NOW, this 14th day of September, 2022, it is hereby ORDERED that the Petitioners are liable with respect to their 2019 taxable year for Delaware Personal Income Tax, interest and penalty under 30 *Del. C.* §§ 533 and 534, computed through July 31, 2022, in the following amounts:

Delaware Personal Income Tax	$ 4,322.00
Interest through July 31, 2022 under 30 *Del. C.* § 533	$ 410.59
Penalty through July 31, 2022 under 30 *Del. C.* § 534	$ 821.18
Total	**$ 5,553.77**

It is FURTHER ORDERED that after July 31, 2022, pursuant to 30 *Del. C.* § 533, interest shall continue to accrue on the unpaid balance of the tax to the date that such amount has been paid in full: (i) until the first date when the proposed assessment becomes final under 30 *Del. C.* § 530(a)(i) or (ii), at the rate of 0.5% per

month, or fraction thereof, or seventy-two cents ($.72) per day; and, if applicable, (ii) from and after the day that the proposed assessment becomes final under 30 *Del. C.* § 530(a)(i) or (ii), at the rate of 0.5% per month, or fraction thereof, such interest compounded monthly.

It is FURTHER ORDERED that after July 31, 2022, pursuant to 30 *Del. C.* § 534, a penalty shall continue to accrue on the unpaid balance of the tax until such amount has been paid in full at the rate of 1% per month, or fraction thereof, or one dollar and forty-four cents ($1.44) per day; provided, however, that the total amount of the penalty shall not exceed 25% of the tax, or $1,080.50.

It is FURTHER ORDERED that, pursuant to 30 *Del. C.* § 535(f), in the event that Petitioners wilfully fail to pay the amount imposed under this order, Petitioners shall be liable for an additional penalty of not more than $3,000 as may, in the sole and absolute discretion of the Director, be assessed from and after the first date when the day that the proposed assessment becomes final under 30 *Del. C.* § 530(a)(i) or (ii).

On such terms and conditions as the Director may require, Petitioners may seek to enter into an installment agreement with the Division of Revenue.

This portion of the order is denied. If the Petitioners fail to pay the amounts due and the Respondent determines it is a wilfull failure, the Respondent can impose a penalty, which the Petitioners could challenge through the administative process.

[Signature page follows]

Joan M. Wilson

M Lynn Fuller

Roberto Alonso / LCS by consent