

BEFORE THE TAX APPEAL BOARD OF THE STATE OF DELAWARE

BOOKKEEPING UNLIMITED,)
FOR BERNARD & BERNARD, INC.,)
FOR DOUGLASS, DOEHLERT & DAY,)
)
Petitioners,)
)
v.) Docket Nos. 540 and 541
)
DIRECTOR OF REVENUE,)
)
Respondent.)

Before: Cyric W. Cain, Jr., Joseph J. Longobardi, Jr., Esquire,
Rhett McGriff, and Charlotte Snyder, Members.

Gloria Fischer and Gilda Gaskins, for Petitioners.

Stephen R. Spiller, Esquire, Special Counsel for Respondent.

DECISION

Joseph J. Longobardi, Jr., Member: Under the facts in each case, that is No. 540 and No. 541, the Petitioners were assessed interest and penalties for late filing of state withholding taxes and returns. The assessments were for a tax period in 1973. The applicable statutes are 30 Delaware Code 1193 and 1194.

At the hearing, no evidence was presented to the Board which would constitute a legal defense to the late filing. The only testimony presented went to the unfairness of the assessment.

Decision of the Tax Appeal Board - Date: March 28, 1974

Docket Nos. 540 and 541

Bookkeeping Unlimited for
Bernard & Bernard (Docket No. 540)

Bookkeeping Unlimited for
Douglass, Deohlert & Day, Inc. (Docket No. 541)

Personal Income - Withholding Taxes and Returns - Late Filing -
Prescribed Interest and Penalties.

The assessment of interest and penalties for late filing of withholding taxes and returns is affirmed, since the statutes allowing the assessments were duly enacted and applicable to the offenses. No evidence was presented which constitutes a legal defense to the late filing. The only testimony given dealt with the unfairness of the assessment.