

*Respondent*

BEFORE THE TAX APPEAL BOARD OF THE STATE OF DELAWARE

SHAFFER'S MARKET, INC.	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 546
	)	
DIRECTOR OF REVENUE,	)	
	)	
Respondent.	)	

Before: Cyric W. Cain, Jr., Maurice A. Hartnett, III, Esquire  
Joseph J. Longobardi, Jr., Esquire, Rhett McGriff,  
Nettie C. Reilly.

Norman Cutler for Petitioner.

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

DECISION

Maurice A. Hartnett, III, Chairman: The facts are undisputed.

Petitioner mailed its quarterly withholding tax to the Director of Revenue on September 1, instead of August 15, the due date.

Petitioner was assessed interest and penalty for not filing timely.

Petitioner appealed to this Board the assessment of the interest and penalty.

Petitioner, in its behalf, asserts that the late filing was due to the vacation of its bookkeeper. Petitioner further

maintains that it has always filed promptly in the past.

It is the decision of the Board that the appeal must be denied.

Petitioner has not sustained the burden of proving that its failure to timely file was due to reasonable cause and not willful neglect as is required by §1194, title 30, Delaware Code.

The petition is denied.

Shett McGriff  
J. J. Spuybaert  
Agnes W. Carlin  
Nettie C. Reilly  
J. Spuybaert  
Howard Tuttle

5/21/74  
 Date