

*Respondent*

BEFORE THE TAX APPEAL BOARD OF THE STATE OF DELAWARE

BROWN & SCOTT PACKING COMPANY,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 550
	)	
DIRECTOR OF REVENUE,	)	
	)	
Respondent.	)	

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

Mary A. Palese for Petitioner.

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

DECISION AND ORDER

Cyric W. Cain, Jr: The taxes in controversy are Delaware withholding taxes for the month of July 1973, due August 15, 1973 for \$37.41 which is the penalty and interest.

Petitioner mailed its July withholding tax to the Director of Revenue August 28 instead of August 15, the due date.

The facts are undisputed.

Petitioner was assessed interest and penalty for not filing timely.

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

Petitioner, in its behalf, asserts that the late filing was due to an oversight. Petitioner further states that it has always filed promptly in the past.

Petitioner has not sustained the burden of proof that its failure to file timely was due to reasonable cause and not wilful neglect as required under 30 Delaware Code Section 1193(a) and 1194(a).

The petition is therefore denied.

IT IS SO ORDERED.

W. W. Cain  
Thomas C. Butler  
Shett McGriff  
J. D. Hubbard  
Nether E. Kelley

Date June 20, 1974