Petitioner

BEFORE THE TAX APPEAL BOARD OF THE STATE OF DELAWARE

SHALER G. SMITH, JR. and BARBARA GRAY SMITH, Petitioners,	)	
v.	)	Docket No. 566
DIRECTOR OF REVENUE, Respondent.	)	

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

Shaler G. Smith, Jr., Pro Se.

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

DECISION

Joseph J. Longobardi, Jr., Acting Chairman: The Decision in Donovan C. Carbaugh v. Director of Revenue, Docket No. 543, rendered August 15, 1974 is applicable to the facts in this case and resolves all issues presented by this Petitioner.

Petitioner shall be allowed interest from the due date of his 1971 Delaware Income Tax Return.

J. J. Longobardi

Rhett McGriff

Nettie C. Reilly

Cyric W. Cain

Date 8/16/74