



FILED  
GA. TAX TRIBUNAL

AUG 08 2017

**BEFORE THE GEORGIA TAX TRIBUNAL**

**STATE OF GEORGIA**

**DORIS MURRAH,**  
**Petitioner,**

v.

**LYNNETTE T. RILEY, in her official  
Capacity as Commissioner, GEORGIA  
DEPARTMENT OF REVENUE,**

**Respondent.**

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*Yvonne Bouras*  
Yvonne Bouras  
Tax Tribunal Administrator

**TAX TRIBUNAL DOCKET  
NO.: TAX – IIT – 1718616**

**DECISION**

**2017 – 3 Ga. Tax Tribunal, August 8, 2017**

This case having been duly called for hearing before the Georgia Tax Tribunal under Regular Tax Case procedures on August 1, 2017, and the matter being heard on that date,

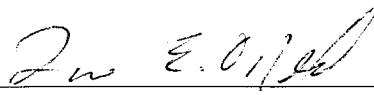
Judgment is hereby entered **AFFIRMING** Petitioner's liability to the State of Georgia for income tax, penalty and interest attributable to the 2014 tax year, as stated in Letter I.D. No. L1585433744 dated December 12, 2016, styled Notice of State Tax Execution in the amount of \$10,276.33, plus interest accruing after December 12, 2016, at the statutory rate.

The facts in evidence in this case reveal that Petitioner filed Georgia Form 500EZ with stated federal adjusted income of (\$0.00) (State's Exh. 1). Upon examination of Petitioner's account by the Internal Revenue Service (State's Exh. 3), subsequent to the filing of Petitioner's 500EZ, Internal Revenue Service records indicate that Petitioner failed to disclose on Petitioner's Georgia Form 500EZ that Petitioner had received income from Marietta OBGYN Affiliates PA in the amount of \$37,041.36 and Great-West Trust Company, LLC in the amount of \$100,000.00, making a combined aggregate amount of \$137,041.36. Further, Petitioner testified

that she had indeed received income from both of these Payors but disputed said unreported income's taxability because she was not a corporation. (Petitioner's Oral Testimony, August 1, 2017). Petitioner failed to present any evidence that the 1099-R income received by Petitioner from Great Western Trust Company, LLC in the amount of \$100,000.00 was ever rolled over into any other retirement account for the benefit of Petitioner, thus avoiding early distribution tax liability. The fact that Petitioner is not a corporation does not legally excuse the Petitioner from her Georgia income tax liability. See O.C.G.A. § 48-7-27 ("Georgia taxable income of *an individual* shall be the taxpayer's federal adjusted gross income, as defined by the United States Internal Revenue Code[.]") (emphasis added); see also 26 U.S.C. § 61 ("[G]ross income means all income from whatever source derived[.]"). The unreported income should have been included in Petitioner's federal adjusted gross income then disclosed upon Line 1 of Petitioner's 2014 500EZ.

The burden of proof is upon the Petitioner. Ga. Comp. R. & Regs. 616-1-3-.11. The Petitioner has not submitted any evidence in this case that legally contradicts or excuses Petitioner's liability to the State of Georgia as calculated by the Respondent in this case. Therefore, this matter is **DISMISSED**.

**SO ORDERED**, this 8<sup>th</sup> day of August, 2017.

  
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**LAWRENCE E. O'NEAL, JR.**  
**CHIEF JUDGE**  
**GEORGIA TAX TRIBUNAL**

**DORIS MURRAH, *PRO SE***

***PETITIONER***

**CHRISTOPHER M. CARR, Attorney General, W. WRIGHT BANKS, JR., Deputy Attorney General, ALEX F. SPONSELLER, Senior Assistant Attorney General, AMELIA W. BAKER, Senior Assistant Attorney General**

***ATTORNEYS FOR RESPONDENT, LYNNETTE T. RILEY, Commissioner, Georgia Department of Revenue***