

**BEFORE THE GEORGIA TAX TRIBUNAL  
STATE OF GEORGIA**



FILED  
GA. TAX TRIBUNAL

FEB 19 2014

*Yvonne Bouras*  
Yvonne Bouras  
Tax Tribunal Administrator

**DRUNIECE JACKSON,  
Petitioner,**

v.

**DOUGLAS J. MACGINNITIE, Commissioner,  
GEORGIA DEPARTMENT OF REVENUE,**

**Respondent.**

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**TAX TRIBUNAL DOCKET  
NO.: TAX-IIT-1406335**

**DECISION**

**2014-4 Ga. Tax Tribunal, February 19, 2014**

This case was brought by Petitioner, DRUNIECE JACKSON ("Petitioner"), apparently seeking to challenge a Notice of Deficiency issued by the Internal Revenue Service Number 3219, dated May 20, 2013, and attached to a letter written by Petitioner and filed with this Tribunal on August 19, 2013. No formal Petition has been filed and Petitioner has failed to respond to requests from the Tax Tribunal Administrator to supplement her original filing. Petitioner has also failed to respond to the Motion to Dismiss filed by Respondent Douglas J. MacGinnitie, Commissioner, Georgia Department of Revenue ("Respondent") on December 30, 2013, seeking to dismiss Petitioner's case for lack of subject matter jurisdiction.

For the reasons discussed below, we agree with Respondent that the Tax Tribunal lacks subject matter jurisdiction to consider Petitioner's claims and that the Petition must be dismissed.

**CONCLUSIONS OF LAW**

The Tax Tribunal's jurisdiction is prescribed by O.C.G.A. § 50-13A-9(a), which provides that

[o]n and after January 1, 2013, any person may petition the tribunal for relief as


set forth in Code Sections 48-2-18, 48-2-35, 48-2-59, 43-3-1, 48-5-519, 48-6-7, and 48-6-76 and subparagraph (d)(2)(C) of Code Section 48-7-31. The tribunal shall have jurisdiction over actions for declaratory judgment that fall within subsection (a) of Code Section 50-13-10 and involve a rule of the commissioner that is applicable to taxes administered by the commissioner under Title 48.

See also O.C.G.A. § 50-13A-9(b) (“The tribunal shall have concurrent jurisdiction with the superior courts over those matters set forth in subsection (a) of this Code section.”).

The foregoing provisions relate solely to grants of jurisdiction in *state* tax matters. The Tax Tribunal was created by the Georgia General Assembly as a means to improve the resolution of disputes between Georgia taxpayers and the Georgia Department of Revenue. See O.C.G.A. § 50-13A-2. The Tax Tribunal has no jurisdiction to hear disputes regarding taxes assessed by the United States or notices issued by the Internal Revenue Service, however.

As this Tribunal lacks subject jurisdiction, Petitioner’s case must be **DISMISSED**. Accord Terry. E. Moon, 2013-2 Ga. Tax Tribunal (Dec. 13, 2013) and Charles J. Barber, Sr., 2014-1 Ga. Tax Tribunal (Jan. 23, 2014).<sup>1</sup>

SO ORDERED, this 19<sup>th</sup> day of February, 2014.

  
CHARLES R. BEAUDROT, JR.  
CHIEF JUDGE  
GEORGIA TAX TRIBUNAL

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<sup>1</sup> It should be noted that under the Standing Order on Provisional Filings of the Georgia Tax Tribunal dated October 15, 2013, which can be found at <http://gataxtribunal.georgia.gov/documents/rules-standing-orders>, which was implemented subsequent to the date of filing this Petition, this case would have been docketed as a “Provisional” filing subject to automatic dismissal pursuant to that order.

DRUNIECE JACKSON, *PRO SE*

*PETITIONER*

SAMUEL S. OLENS, Attorney General, W. WRIGHT  
BANKS, JR., Deputy Attorney General, WARREN R.  
CALVERT, Senior Assistant Attorney General, NANCY  
M. GALLAGHER, Senior Assistant Attorney General

*ATTORNEYS FOR RESPONDENT, DOUGLAS J.  
MACGINNITIE, Commissioner, Georgia Department of  
Revenue*