


APR 20 2022

BEFORE THE GEORGIA TAX TRIBUNAL
STATE OF GEORGIA


Chantal Mathurin, Tax Tribunal Administrator

KENYA CARRINGTON,

Petitioner,

v.

**ROBYN A. CRITTENDEN, in her
Official Capacity as Commissioner of
the GEORGIA DEPARTMENT OF
REVENUE,**

Respondent.

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DOCKET No.: 2213007

ORDER OF DISMISSAL

Respondent, ROBIN A. CRITTENDEN, Commissioner of the Georgia Department of Revenue, submitted a Motion to Dismiss to this Court on March 15, 2022. Respondent filed this motion in response to Petitioner’s appeal of Letter No. L0107252272, Statement of Taxpayer’s Account(s), issued by the Georgia Department of Revenue on October 19, 2021. Under O.C.G.A. § 50-13A-9(a), the Tribunal may only hear appeals of orders, rulings, or findings of the Department. O.C.G.A. § 50-13A-9(a). A Statement of Taxpayer’s Account does not establish any tax liability or constitute an “order, ruling, or finding” of the Department because it is only a notification of the Petitioner’s current account with the Department. Thus, the Tribunal does not have jurisdiction over this matter.

Further, this Petition does not meet the requirements for appeal under O.C.G.A. § 48-2-59(b). Under O.C.G.A. § 48-2-59(b), a taxpayer is required to “commence an appeal by filing a petition with the Georgia Tax Tribunal in accordance with Chapter 13A of Title 50 . . . within 30 days from the date of decision by the commissioner.” O.C.G.A. § 48-2-59(b). The Official Assessment and

Demand for Payment for tax year 2019 was issued on December 16, 2020, but Petitioner's appeal was filed on November 17, 2021, well over 30 days after the assessment was issued. Thus, the Petition has not been filed in compliance with the requirements for appeal under O.C.G.A. § 48-2-59(b).

Because there is no relief which the Tribunal can grant, and the Tribunal lacks subject matter jurisdiction over this matter, Respondent's Motion to Dismiss is **GRANTED** and the foregoing action is **DISMISSED**.

SO ORDERED, this 20th day of April 2022.



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