



JUN 10 2022

IN THE GEORGIA TAX TRIBUNAL
STATE OF GEORGIA

NADER NOAMAN & MANAL KODSY, *
*
Petitioners, *
*
v. *
*
COMMISSIONER OF GEORGIA *
DEPARTMENT OF REVENUE, *
*
Respondent. *

Clara Davis
Clara Davis, Tax Tribunal Administrator

Docket No. 2121924

ORDER OF DISMISSAL

Petitioners Nader Noaman and Manal Kodsy initiated this matter to challenge an Official Assessment and Demand for Payment, Letter ID No. L1897729224, issued by the Georgia Department of Revenue. On June 7, 2022, this matter came before the Tribunal for a hearing. Petitioner Nader Noaman testified by telephone. Petitioner Manal Kodsy did not appear. According to the testimony of Mr. Noaman, on or about April 19, 2022, he filed an amended income tax return that was accepted by the State of Georgia. The amended return reduced the balance owed to the State. Mr. Noaman stated that he does not dispute the amount owed, but that he would like the Department to waive or reduce the interest or penalties owed, allow him to pay the balance through an offer in compromise or a payment plan, or that the Department would seek to collect the balance from Ms. Kodsy, due to his limited income and resources. Following the taking of evidence, the Department moved to dismiss the petition for lack of jurisdiction.

Under Georgia Tax Tribunal Rule 616-1-3-.03(a):

Any person may petition the Tax Tribunal for relief as provided in Code Sections 48-2-18, 48-2-35, 48-2-59, 48-3-1, 48-5-519, 48-6-7, 48-6-76 and subparagraph (d)(2)(C) of Code Section 48-7-31. The Tax 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 O.C.G.A. § 50-13A-9. Further, under O.C.G.A. § 48-2-18.1, “The commissioner . . . shall be authorized to settle and compromise any proposed tax assessment, any final tax assessment, or any tax fi. fa., where there is doubt as to liability or there is doubt as to collectability, and the settlement or compromise is in the best interests of the state.”

Based on the testimony and evidence presented, the Tribunal concludes that the Petitioners are not contesting the balance due but rather are only requesting relief on the basis that they are financially unable to pay the amount owed. As such, the Tribunal lacks jurisdiction over this matter. Under O.C.G.A. § 48-2-18.1, it is only the Commissioner who has authority to settle and compromise any final assessment where there is doubt as to the collectability. The Tribunal has no legal authority to grant Petitioners the relief they seek.

Because there is no relief 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 10th day of June, 2022.



Hon. Lawrence E. O'Neal, Jr.
Chief Judge
Georgia Tax Tribunal

Order Prepared By:

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