

IN THE GEORGIA TAX TRIBUNAL
STATE OF GEORGIA



JUN 07 2022

Chantal Mathurin
Chantal Mathurin, Tax Tribunal Administrator

LARRY L. & LISA S. PERKINSON,

Petitioner,

v.

ROBYN A. CRITTENDEN,¹ in her official
capacity as COMMISSIONER, GEORGIA
DEPARTMENT OF REVENUE,

Respondent.

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Docket No. 2116694 & 2118468

ORDER DENYING MOTION FOR CLARIFICATION

In response to a decision entered on May 5, 2022, Respondent submitted its Motion for Clarification on May 13, 2022. Petitioners did not respond to the Motion. After due consideration and for the reasons set forth below, Respondent’s Motion is **DENIED**.

The Tribunal finds that clarification of its Decision is not necessary. The Court unambiguously found that Petitioner, Mr. Perkinson, did not become a resident of Georgia in accordance with the criteria set out in O.C.G.A. § 48-7-1(10)(A) until July 1, 2019, when he physically moved to Georgia with the present intent to remain indefinitely. Respondent specifically asks the Tribunal to clarify where it deems Petitioners to have been domiciled for tax years 2015-2019, if it was neither Saudi Arabia nor the state of Georgia. As highlighted by Respondent in their Motion, the primary question at trial on February 1, 2022, was whether or not Petitioners were domiciled in Georgia during the tax periods; it was not, and is not, the Tribunal’s duty to determine where Petitioners were domiciled, to the extent that that domicile is not the state of Georgia.

¹ On July 1, 2021, Robyn A. Crittenden replaced Frank M. O’Connell as Commissioner of the Georgia Department of Revenue. Pursuant to O.C.G.A. § 9-11-25(d)(1), Commissioner Crittenden is automatically substituted as a party, and the case name has been updated accordingly.

Addressing Saudi Arabia as a potential domicile was necessary as there was extensive argument about whether or not Saudi Arabia was Petitioners' domicile at the trial. Speculation as to Petitioners' domicile beyond the arguments presented at trial by the Tribunal is not warranted.

SO ORDERED this 7th day of June, 2022.



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