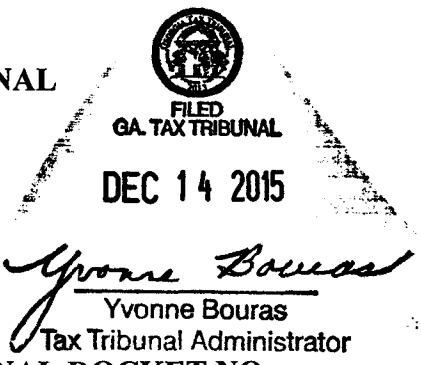
BEFORE THE GEORGIA TAX TRIBUNAL
STATE OF GEORGIA



JEFFREY BOURASSA,	*	
	*	
Petitioner,	*	
	*	
	*	**TAX TRIBUNAL DOCKET NO.:**
v.	*	**TAX-IIT-1407354**
	*	
LYNNETTE T. RILEY, in her official capacity as COMMISSIONER, GEORGIA DEPARTMENT OF REVENUE,	*	
	*	
Respondent.	*	
	*	

DECISION

2015 – 7 Ga. Tax Tribunal, December 14, 2015

I. INTRODUCTION

Jeffrey Bourassa ("Petitioner") challenges the Commissioner of the Georgia Department of Revenue's ("Respondent") jeopardy assessments for individual income taxes in tax years 2007 and 2008.[1] The hearing in this matter was held on September 16 and September 17, 2015.[2] Petitioner was represented by Ralph Goldberg, Esq. Respondent was represented by Lourdes Mendoza, Esq. and Mitchell Watkins, Esq. For the reasons stated herein, the Assessments and Demands for Payment for tax years 2007 and 2008 are **AFFIRMED**; and the Assessment and Demand for Payment for tax year 2009 is **REVERSED**.

[1] Although the Respondent also assessed Petitioner for taxable year 2009, Respondent concedes that Petitioner is not liable for the taxes, interest, and penalties assessed for 2009. (Joint Stipulation of Facts, ¶ 30.)
[2] The record was held open through November 6, 2015, for Petitioner and Respondent to submit proposed findings of fact and conclusions of law.

II. FINDINGS OF FACT[3]

1.

In June 2006, the Marietta-Cobb-Smyrna Organized Crime Task Force Narcotics Unit ("MCS Narcotics Unit") arrested Petitioner after executing a search warrant and seizing marijuana, one stolen handgun, and $6,471.00 of United States currency. The MCS Narcotics Unit arrested Petitioner a second time in 2006, and seized MDMA (Ecstasy), Diazepam (Valium), and $8,172.00 of United States currency. (Joint Stipulation of Facts, ¶¶ 3, 4.)

2.

Subsequent to his arrest, Petitioner pled guilty to violating the Georgia Controlled Substances Act, possession of MDMA, and possession of a firearm during the commission of a crime. (Joint Stipulation of Facts, ¶ 5.) Whether or not Petitioner spent time in jail during some portions 2007 or 2008 is unclear.[4] As discussed in depth below, Petitioner placed orders for controlled substances that arrived in small quantities over multiple weeks to thwart Customs and Border Protection. (T. 100-101.) Consequently, Petitioner did not have to be free from incarceration for each year's entirety to amass two years' worth of income. Moreover, Petitioner admitted to selling controlled substances in both 2007 and 2008. (Exhibit R-1, ¶¶ 29, 30.)

3.

In November 2007, Agent David Schweizer of the Cobb County Police Department became aware of Petitioner. Agent Schweizer worked for the Marietta-Cobb-Smyrna Organized Crime and Drug Narcotics Strike Force ("MCS Strike Force"). From December 2007 through

[3] The parties submitted a stipulation of facts, which is incorporated herein. The Tribunal attempts to streamline the parties' submission to include only relevant facts, and includes additional evidence when necessary.

[4] On the first day of the hearing, Petitioner stated that he was sent home after his plea, although he was sentenced to prison on paper. The following exchange occurred between Respondent's counsel and Petitioner:

Q. You did not serve any time for the guilty plea that you submitted in 2006?

A. Right, I was on the street.

On the second day of hearing, and at the prompting of his attorney, Petitioner recanted his early testimony by stating that he spent "most of 2007" in Cobb County jail. (Transcript pp. 49-50, 243.)

approximately June 2008, Agent Schweizer investigated Petitioner's activities by monitoring social media websites and phone calls made to Petitioner from inside a jail, speaking to potential informants, and conducting physical surveillance. (T. 80-87.)

4.

As the investigation progressed, Agent Schweizer discovered that Petitioner was importing Xanax, also known as Alprazolam, from Argentina. Petitioner ordered the pills through a website; sent money to pay for the pills through Western Union using a variety of different names and aliases; and directed that the pills be sent to numerous post office boxes and home addresses. (T. 54-56, 100-101.) Alprazolam is a Schedule IV substance under Georgia's Controlled Substances Act. (Joint Stipulation of Facts, ¶ 48.) Xanax pills are often referred to by their shape, such as "footballs," "sticks," or "school buses." The sticks and school buses sell for $5.00 per pill, while the footballs are typically more expensive. (T. 83, 104-05.) Petitioner testified that he did not have any books or records to show how much money he received for the sale of Xanax or any other controlled substance. (T. 63.)

5.

At one point during the investigation, Agent Schweizer observed Petitioner board a flight to San Francisco, California. Later, marijuana was shipped from California to Georgia. Petitioner admits that he went to California to purchase high-grade marijuana. Agent Schweizer and postal inspectors estimated 22 pounds of marijuana was shipped from California during the investigation. Law enforcement authorities allowed some of the packages of drugs to be delivered because if they had intercepted every package, the targets of the investigation would have become suspicious. Therefore, more than 22 pounds of marijuana was delivered to

Georgia.[5] Mid-grade marijuana, which comes from Mexico, sells for $500.00 to $1,200.00 per pound. High-grade marijuana, grown in hydroponic labs or in fields of Northern California, sells for $5,600.00 to $7,200.00 per pound. (Joint Exhibit 2, pp. 36-38; T. 52-54, 62, 83-84, 109-115.)

6.

Petitioner was also involved in "doctor shopping," in which he went to a doctor's office or pain clinic to obtain pills for himself and to sell to other individuals.[6] (T. 54-55.) The Respondent, however, did not include income from these activities in its assessment calculation.

7.

On September 15, 2008, Petitioner and approximately thirty other people involved in the investigation were arrested. (Joint Stipulation of Facts, ¶ 6; T. 116-117.)

8.

After the arrests, the Xanax continued to arrive at the post office boxes until January or February 2009. The Postal Inspector brought 15 to 20 packages to Agent Schweizer on any given day and each package contained 100 to 250 pills. (T. 105-106, 116-120.)

9.

After Petitioner was arrested in September 2008, the MCS Strike Force seized various properties in Petitioner's name. (Joint Stipulation of Facts, ¶ 20.) Specifically, the MCS Strike Force seized $100,000 in cash and two CDs for $9,000.00 that had been placed in the names of Petitioner's children. At one point, Petitioner stored cash at a safety deposit box in Bank of America in Kennesaw, Georgia. Later, Petitioner and his girlfriend took the cash to Petitioner's brother's house in Athens, Georgia. Agent Schweizer contacted Petitioner's brother, Jason Bourassa, and asked if he had any of Petitioner's money. Jason Bourassa admitted to having

[5] Petitioner stated that he had no idea how much marijuana he sold. (T. 63.)
[6] Eighty milligrams of OxyContin sold for about $56.00 apiece and forty milligrams of OxyContin sold for about $40.00 each. (T. 117-18.)

$9,000.00 in cash, which he turned over. (T. 122-24, 134-35.)

10.

On August 18, 2011, Petitioner was indicted by a grand jury in Cobb County, Georgia and charged with various drug and racketeering offenses. (Joint Stipulation of Facts, ¶ 7; Exhibit J-1.) On December 10, 2012, Petitioner entered a guilty plea in the Superior Court of Cobb County. On December 20, 2012, Judge Frank R. Cox entered a judgment of conviction and sentenced Petitioner to ten years of confinement. (Joint Stipulation of Facts, ¶¶ 8-9; Exhibits J-1, J-3.) On April 2, 2013, the court entered a Consent Order against Petitioner and sentenced him for violation of the Racketeer Influenced and Corrupt Organizations Act ("RICO"), violation of the Georgia Street Gang Terrorism and Prevention Act, and possession with intent to distribute marijuana.[7] (Joint Stipulation of Facts, ¶ 10; Exhibits J-1, J-4.)

11.

On July 19, 2013, Assistant District Attorney Jason Saliba contacted Respondent regarding the income Petitioner received from selling drugs. (Joint Stipulation of Facts, ¶22.)

12.

Respondent issued an initial jeopardy assessment against Petitioner on July 19, 2013, which it subsequently invalidated. (T. 155, 158-60, 196-97, 199; Exhibit R-101.)

13.

On July 30, 2013, Respondent made a jeopardy assessment against Petitioner that is the issue of this action. (Joint Stipulation of Facts, ¶ 24.) Because Petitioner had not filed returns for several years and multiple addresses were reflected in Respondent's records, Respondent used third-party databases, including Accurint, to determine Petitioner's last known address.

[7] Petitioner is challenging the plea that he entered, his conviction, and his sentence pursuant to a petition for writ of habeas corpus. (Joint Stipulation of Facts, ¶ 8, 9, 10.)

Respondent sent the jeopardy assessment to 3834 Wyntuck Circle, Kennesaw, Georgia 30152, which was the last known address reflected in Accurint. The mail was not returned to Respondent.[8] On August 1, 2013, Respondent received a letter from Petitioner's mother, Cheri Rau, stating that her son was in jail. Ms. Rau signed the certified mail receipt for the jeopardy assessment. (T. 158-60, 229-33, 237-38; Exhibits J-10, R-67, R-101.)

14.

In making the jeopardy assessment against Petitioner, Respondent considered a number of factors, including but not limited to: (a) that Petitioner was a "non-filer," having not filed income tax returns for the years under review;[9] (b) that Petitioner was involved in unlawful drug trafficking; (c) that cash was involved and that it could dissipate; and (d) that if the cash or assets were returned to Petitioner, a nominee or someone else in his drug trafficking activities could step in to collect the assets or cash, particularly given the number of other persons known to be involved in Petitioner's illegal activities. Thus, if Respondent had made a regular assessment against Petitioner, there may not have been any assets from which Respondent could collect the taxes owed. (T. 155-56.)

15.

The jeopardy assessment was based on information provided by the Cobb County District Attorney's office regarding Petitioner's drug sales and the amount of income that could be imputed therefrom.[10] (T. 153-54, 164.) Specifically, Respondent computed the taxes due from

---

[8] Petitioner's mother lives at the Wyntuck Circle address. (T. 68-69.) Although Petitioner swore under oath in December 2012 that he was living with his mother at the Wyntuck Circle address, he claims his last known address was 2070 Stilesboro Drive, Kennesaw, Georgia 30152. (Exhibit J-2, p. 45.) Petitioner further states Respondent was aware of this address based on a letter Respondent sent to that address on June 26, 2008, regarding an incomplete return. (Exhibit J-9.)

[9] Although Petitioner apparently sent in a Georgia Income Tax return Form 500 for the taxable year 2007, it could not be processed because it was incomplete. (Joint Stipulation of Facts, ¶ 23; Exhibit J-9.)

[10] The information was summarized in Exhibit R-104, the admission of which Petitioner objected to on hearsay grounds.

Petitioner in the jeopardy assessment by using:

(a) the estimated proceeds from selling Xanax pills, $426,830.00;[11] plus

(b) the estimated purchase price of the Xanax pills, $86,000.00;[12] plus

(c) the estimated proceeds from selling marijuana, $264,000.00.[13]

Accordingly, Respondent computed total income of roughly $776,000 for each tax year.[14] (T. 154, 215-218.) Petitioner did not present any evidence or testimony regarding the accuracy of this amount, except to say that he "never made anything close to $1.4 million." (T. 244.)

16.

Based on Petitioner's past criminal history and failure to file returns, Respondent made a judgment as to what years to include by considering which years he could be presumed to have earned income from the sale of drugs. (T. 155.) Based on the income calculated for sales of Xanax and marijuana, Respondent determined income tax owed for 2007 and 2008 amounted to $44,510.00 per year. (Joint Stipulation of Facts, ¶ 31.)

17.

On July 31, 2013, Respondent issued State Tax Execution REV 130279574 against Petitioner. (Joint Stipulation of Facts, ¶ 25.)

18.

On August 2, 2013, the State Revenue Commissioner filed a garnishment action in the State Court of Cobb County naming the MCS Narcotics Unit as the garnishee and Petitioner as Respondent in Fi.Fa. (Joint Stipulation of Facts, ¶ 26.) On November 26, 2013, Respondent

[11] This amount is derived from an estimated 85,366 pills sold, multiplied by the estimated street value of $5 per pill. (T. 154, 164.)

[12] This amount is based on the rounded-up estimated amount of pills sold, $86,000, multiplied by$1.00, the estimated price for Petitioner to purchase the pills. (T. 154, 164.)

[13] The marijuana sales were computed by using the twenty pounds of marijuana known to have been sold in one month, plus an estimated 10 pounds for the rest of the year, to arrive at the total sales of thirty pounds per year, at an estimated sales price of $8,800 per pound. (T. 154, 164.)

[14] Respondent rounded the total down to $750,000 because of its computer's programmatic limits. (T. 218.)

received currency, CDs, and assets. (T. 180, 187-88; Exhibit R-111.)

19.

On August 5, 2013, Respondent issued Letter ID L 0572021600 to Petitioner informing him of the issuance of State Tax Execution REV 130279574. (Joint Stipulation of Facts, ¶ 27; Exhibit R-100.) On August 27, 2013, Petitioner filed a Petition with the Georgia Tax Tribunal requesting a review of the jeopardy assessment that Respondent issued on July 19, 2013, against Petitioner.[15] (Petition.)

20.

On October 1, 2014, Petitioner submitted state income tax returns (Forms 500) to Respondent for taxable years 2007 and 2008, both dated August 8, 2014. The returns showed no federal adjusted gross income for 2007 and $7,264.00 in 2008.[16] (Exhibits R-68, R-69.)

21.

At the time of filing the Request for Admissions in this action, the taxes, interest, and penalties set forth in the jeopardy assessment made against Petitioner, exclusive of collection fees and costs, totaled $162,907.60 and were as follows:

Year	Tax	Penalty	Interest
2008	$44,510.00	$11,127.50	$23,145.20
2007	$44,510.00	$11,127.50	$28,486.40
Total	$89,020.00	$22,255.00	$51,631.60

(Joint Stipulation of Facts, ¶ 31.)

[15] The Tribunal has subject matter jurisdiction over this action based on the July 30, 2013, jeopardy assessment made against Petitioner.

[16] Petitioner stated he earned this money through selling anything from cars to Play Stations. Petitioner testified that he and his mother established a company to sell cars called JJ & C Auto Brokers, LLC. Although the business submitted a state tax registration application, Respondent has no record that the business ever paid any sales tax. Petitioner testified he had no idea how many cars were sold by the company. (T. 57-58, 66-67, 103-04; Exhibits R-108, R-109, R-110.)

III. CONCLUSIONS OF LAW

1.

The standard of review in all proceedings before the Georgia Tax Tribunal is de novo, and the evidence presented is not limited to the evidence considered by Respondent. Ga. Comp. R. & Regs. 616-1-3-.11(a).

2.

As a general rule, gross income includes "all income from whatever source derived." I.R.C. § 61(a). This includes income derived from illegal sources. James v. United States, 366 U.S. 213, 218 (1961). When a taxpayer fails to maintain sufficient records to determine their correct tax liabilities, Respondent may reconstruct income using a method that is reasonable in light of all surrounding facts and circumstances, and shall proceed to collect the state tax due. See O.C.G.A. § 48-2-48; Petzoldt v. Comm'r, 92 T.C. 661, 686-87 (1989).

A. Respondent's issuance of a jeopardy assessment was reasonable.

2.

The Commissioner may issue a jeopardy assessment when she reasonably finds "that a taxpayer gives evidence of intention to leave the state, to remove his property from the state, to conceal himself or his property, to discontinue business, or to do any other act tending to prejudice or render wholly or partly ineffective proceedings to compute, assess, or collect any state tax . . . ." O.C.G.A. § 48-2-51(a). Respondent bears the burden of demonstrating that the jeopardy assessment was reasonable under the circumstances. See I.R.C. § 7429(g)(1).[17] "Thus[,] the Government need only establish that the taxpayer's circumstances *appear* to be jeopardizing collection of a tax -- not whether they definitely do so." Cantillo v. Coleman, 559

[17] Because Georgia's jeopardy assessment statute is patterned after I.R.C. § 6861 (the federal jeopardy assessment statute) and I.R.C. § 6851 (the federal termination assessment statute), Georgia courts may look to federal law for guidance. See Blackmon v. Mazo, 125 Ga. App. 193, 196 (1971).

F. Supp. 205, 207 (D.N.J. 1983).

3.

In making this determination courts have considered factors including, but not limited to, the following:

> (1) whether the taxpayer appears to be designing quickly to depart from the United States or to conceal himself;[18]
>
> (2) whether the taxpayer appears to be designing to place his property beyond the government's reach by removing it from the United States, concealing the property, transferring the property to other persons, or dissipating the property;[19]
>
> (3) whether the taxpayer's financial solvency appears to be imperiled;[20]
>
> (4) whether the taxpayer appears to have been engaged in illegal business activity;[21]
>
> (5) the taxpayer's failure to report substantial amounts of income on his tax returns;[22] or
>
> (6) The taxpayer's possession of cash which does not correlate with previously reported income.[23]

Making a jeopardy assessment is reasonable when any of these conditions are found to exist. See Nolan, 539 F. Supp. at 790.

4.

The evidence in this case indicates that factors two through six are met, making the assessment reasonable under the circumstances. First, Petitioner could have moved his cash to family members to conceal it from the government, and the evidence suggests he did in fact give money to his brother for that purpose. Second, Petitioner was sentenced to prison for a substantial period time, which jeopardized his financial solvency and the ability of Respondent to

---

[18] Nolan v. United States, 539 F. Supp. 788, 790 (D. Ariz. 1982).
[19] Nolan, 539 F. Supp. at 790.
[20] Nolan, 539 F. Supp. at 790.
[21] Cantillo, 559 F. Supp. at 207; see also Young v. United States, 671 F. Supp. 1340, 1343 (S.D. Fla. 1987).
[22] Cantillo, 559 F. Supp. at 207; see also Felkel v. United States, 570 F. Supp. 833, 838-41 (D.S.C. 1983).
[23] Cantillo, 559 F. Supp. at 207.

collect taxes. Third, Petitioner was engaged in illegal activity. Fourth, Petitioner did not timely file returns for taxable years 2007 and 2008, and did not report income from the sale of controlled substances. Finally, Petitioner possessed a large volume of cash when he was arrested in 2008, even though he only reported a meager $7,000 in income that year. Accordingly, Respondent met its burden.

B. Petitioner failed to prove that the taxes, interest, and penalties assessed against him for the years 2007 and 2008 were incorrect.

5.

When an assessment for taxes is based on the possession, sale, or distribution of illegal drugs, Respondent shall assess such taxes based on the personal knowledge or information available to Respondent. O.C.G.A. § 48-2-51(b)(2). Jeopardy assessments are presumed to be valid and correctly determined and assessed. O.C.G.A. § 48-2-51(b)(3). Additionally, in any case in which a return is not filed, Respondent may "ascertain such information in any way which the [C]ommissioner reasonably considers proper or appropriate," and any return so made "shall be prima facie correct and sufficient for all legal purposes." O.C.G.A. § 48-2-37.

6.

Generally, the taxpayer bears the burden of proving by a preponderance of the evidence that Respondent's assessment was incorrect or invalid. O.C.G.A. § 48-2-51(b)(3); Ga. Comp. R. & Regs. 616-1-3-.11; see also Basham v. Comm'r, 2014-5 Ga. Tax Tribunal, at 3 (Feb. 24, 2014) (holding taxpayers bear the burden to show errors or unreasonableness in assessment). Certain courts, however, "have recognized a limited exception to the general rule where the notice of deficiency determines that the taxpayer failed to report income, particularly income derived from illegal activities." Williams v. Comm'r, T.C. Memo 2003-216, at *9 (July 22, 2003). In those cases—commonly referred to as "naked assessment" cases—Respondent must come forward

with a minimal foundation linking the taxpayer with an income-producing activity. Id.; see also, Llorente v. Comm'r, 649 F.2d 152, 156-57 (2d Cir. 1981) (insufficient evidence linking taxpayer with tax-generating activity); Weimerskirch v. Comm'r, 596 F.2d 358, 361-62 (9th Cir. 1979) (no evidence taxpayer had more income than he reported); Carson v. United States, 560 F.2d 693, 696 (5th Cir. 1977) (no evidence taxpayer engaged in gambling activities); Pizzarello v. United States, 408 F.2d 579, 583 (2d Cir. 1969) (no evidence taxpayer operated gambling house). In the present case, Respondent introduced first-hand testimony linking Petitioner to illegal drug sales in 2008, and Petitioner admitted to selling drugs in 2007 in the Request for Admissions. Because Respondent did not rest solely on the presumption of correctness, the burden does not shift. See, e.g., McHan v. Comm'r, TC Memo 2006-84, at *16-17 (Apr. 24, 2006); Sellers v. Comm'r, T.C. Memo 1993-330, at *10-12 (July 26, 1993).

7.

Respondent's assessment is prima facie correct and the burden is on Petitioner to prove it was wrong. Pinder v. United States, 330 F.2d 119, 124 (5th Cir. 1964). "The mere denial by a taxpayer is not enough to overcome the presumption." Pinder, 330 F.2d at 124. In making his case, Petitioner failed to provide any evidence regarding the amount of money he made, and did not provide any books, records, or other evidence to document his drug-trafficking business. The sole evidence Petitioner offered was his own testimony that he did not make "anything close" to Respondent's estimate. The Tribunal is not required to, nor does it accept Petitioner's self-serving testimony, particularly in the absence of corroborating evidence. See Geiger v. Comm'r, 440 F.2d 688, 689 (9th Cir. 1971). Moreover, the absence of adequate tax records weakens any critique of Respondent's methodology. Petzholdt, 92 T.C. at 694; see also Erickson v. Comm'r, 937 F.2d 1548, 1553 (10th Cir. 1991) ("Where, as here, the taxpayer keeps

inadequate records or no records at all, the Commissioner is entitled to reconstruct his income by any reasonable means.").

As Petitioner produced no records, Respondent was obliged to use figures it obtained from Petitioner's criminal investigation. Consequently, Respondent determined Petitioner's taxable income through the projection method[24] of restructuring income. Specifically, Respondent approximated drug prices and the amount of drugs sold based on Agent Schweizer's observation.[25] The projection method has received "widespread judicial approval." Thrower, T.C. Memo 2003-139, at *8-9; see also Pinder v. United States, 330 F.2d 119, 124 (4th Cir. 1964) (affirming assessment covering sixty-two months based on records from a single day); Hamilton v. United States, 309 F. Supp. 468, 472-73 (S.D.N.Y. 1969) (allowing assessment covering four years based on records for three days); O'Neill v. United States, 198 F. Supp. 367, 370 (E.D.N.Y. 1961) (affirming assessment covering sixteen months based on figures from one month). Because Petitioner did not keep records, Respondent's calculation, while possibly inaccurate, cannot be said to be unreasonable or improper. See O'Neill, 198 F. Supp. at 370; see also Sellers, T.C. Memo 1993-330, at *16 (finding when taxpayer has no records, the government's determination of liability need not be arithmetically correct).

C. Service of the Jeopardy Assessment was sufficient.

8.

Petitioner's contention that no tax is owed because of Respondent's "failure to send out proper notice" is without merit. Respondent may mail jeopardy assessments based upon the

[24] "[T]he projection method entails extrapolating income for a taxable period from records of income produced by the activity in question over some shorter period." Thrower v. Comm'r, T.C. Memo 2003-139, at *8-9 (May 15, 2003).

[25] Respondent added Petitioner's cost of purchasing Xanax, which is appropriate when the record does not reflect a legal source of income with which the taxpayer could purchase illegal drugs. See Petzoldt, 92 T.C. at 693-94; Burgo v. Comm'r, 69 T.C. 729, 742 (1978). Moreover, deductions for cost of illegal drugs are not permitted. I.R.C. § 280E.

possession, sale, or distribution of illegal drugs to the taxpayer's last known address or serve written notice in person. O.C.G.A. § 48-2-51(b)(2). The record shows that Respondent sent the jeopardy assessments and state tax executions to an address found through a third-party database. The record further shows that Petitioner was imprisoned at the time of service and that Petitioner's mother acknowledged service of the letters. Most importantly, Petitioner filed a petition to appeal the assessments well within the thirty-day deadline to file an appeal, which meant he had actual notice of the assessments. Accordingly, Respondent satisfied the statute's service requirements. See Chandler v. Cochran, 247 Ga. 184, 187-88 (1981) (finding sufficient service to last known address when appellant's mother received petition and gave it to her son who was in prison); see also Lindstrom v. Comm'r, T.C. Memo 2007-243, at *7 (2007).

IV. CONCLUSION

In accordance with the Findings of Facts and Conclusions of Law, Respondent's Assessments and Demands for Payment for tax years 2007 and 2008 are **AFFIRMED**, and Respondent's Assessment for 2009 is **REVERSED**.

SO ORDERED, this 14th day of December, 2015.

Lawrence E. O'Neal

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

JEFFREY BOURASSA, ***PETITIONER***

RALPH GOLDBERG, ESQ.,

ATTORNEY FOR PETITIONER, JEFFREY BOURASSA

SAMUEL S. OLENS, Attorney General, W. WRIGHT BANKS, JR., Deputy Attorney General, WARREN R. CALVERT, Senior Assistant Attorney General, LOURDES G. MENDOZA, Senior Assistant Attorney General, and MITCHELL P. WATKINS, Assistant Attorney General,

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