BEFORE THE GEORGIA TAX TRIBUNAL
STATE OF GEORGIA

DEC 10 2014

Yvonne Bouras
Tax Tribunal Administrator

PETITIONER F-1 and PETITIONER F-2,	*	
	*	
Petitioners,	*	
	*	
v.	*	**TAX TRIBUNAL DOCKET**
	*	**NO.: TAX-IIT- 1345974**
DOUGLAS J. MACGINNITIE, in his	*	
Official Capacity as Revenue	*	
Commissioner for the State of Georgia,	*	
	*	
Respondent.	*	

DECISION

2014-16 Ga. Tax Tribunal, December 10, 2014

I. INTRODUCTION

Petitioner F-1 and Petitioner F-2 ("Petitioners")[1] are married and filed a joint Georgia income tax return in 2011. Their Petition in this case challenges an Official Assessment and Demand for Payment ("Assessment") issued by the Georgia Department of Revenue ("Department") seeking additional income tax from Petitioners for tax year 2011. The issue in this case is whether Petitioners, who moved abroad in 2010 in connection with Petitioner F-1's employment as an attaché with the U.S. Embassy in London, ceased to be Georgia domiciliaries for Georgia income tax purposes in 2011.

Although there is no question the Petitioners physically resided in London in 2011, for the reasons discussed below, the conclusion is unavoidable that the Petitioners continued to be

[1] At the request of Petitioners and with the consent of Respondent, due to the nature of Petitioner F-1's position as a U.S. attaché, the record in this case has been sealed and the published version of this decision has been redacted so as not to identify Petitioners by name.

domiciled in Georgia for tax purposes in 2011. Accordingly, Respondent is entitled to summary judgment upholding the Assessment, Respondent's Motion for Summary Judgment is **GRANTED** and Petitioners' Motion for Summary Judgment is **DENIED**.

II. FINDINGS OF FACT

The facts in this case have been stipulated and are undisputed.

Petitioners and their children moved to Georgia in 2006. In connection with this relocation, Petitioners purchased a home and became domiciled in Georgia.

The Petitioners continued as residents and domiciliaries of Georgia until at least August 2010, when Petitioner F-1 took a new position as a country attaché working at the U.S. Embassy in London. The term of Petitioner F-1's tour was initially for two years, although it has now been extended to five years. If not renewed, it is currently scheduled to end on July 15, 2015. Petitioners reside in the United Kingdom under residence permits pursuant to Section 8(3) of the (UK) Immigration Act of 1971.

Due to the difficult housing market in Georgia in 2010 when Petitioners and their children moved to London, Petitioners retained ownership of their Georgia residence which they have leased. They have continued to lease that property continuously since their departure.

Petitioners also have retained their Georgia driver's licenses since moving to London. After discussing the issue with the Department of Motor Vehicles, Petitioner F-2 renewed her Georgia driver's license more than three years after leaving for London, using her former Georgia address as the address for purposes of her license renewal in order to have a domestic U.S. license to facilitate car rentals when Petitioners are in the United States. They each have Diplomatic Driving Permits to drive in the United Kingdom. They own and operate a vehicle in

in the United Kingdom which is registered in the United Kingdom pursuant to the Vehicle Registration Document for Diplomatic and Consular Officials and is insured in the United Kingdom.

The Petitioners are both currently employed by the U.S. government and work out of the U.S. Embassy. They live in housing provided by the United States Embassy in the United Kingdom. Their children have attended the American School in London since 2010. The American School provides an American-style curriculum, including the option of taking the SAT exam and courses that qualify for AP credit in the United States.

Petitioners hold diplomatic residence permits in the United Kingdom, and are permitted stay in the United Kingdom until Petitioner F-1's tour of duty as an attaché is completed. ("If a person who is exempt [as a diplomat] ceases to be exempt . . . he is to be treated as if he had been given leave to remain in the United Kingdom for a period of 90 days beginning on the day on which he ceased to be exempt.").

Petitioners both voted in the 2012 presidential election via absentee ballot. When applying for the ballot, Petitioners checked "I am a U.S. Citizen residing outside the United States, and my return is not certain" on the form. Petitioners have not voted in any Georgia elections since 2010.

The Petitioners do not pay income taxes in the United Kingdom although they do pay the VAT tax on goods and services that they purchase while living in the United Kingdom.

At such time as Petitioner F-1 ceases to hold his position as an attaché with the U.S. Embassy, he will be required to apply for a new position either in London or elsewhere. There is no way to know where such a job would be located, and the Petitioners have not determined where they will reside once they leave the United Kingdom.

When Petitioner F-1 accepted the position of London Country Attaché he resigned his position in Georgia, and the Petitioners do not currently intend to return to Georgia on a permanent basis.

The Petitioners filed their 2011 Georgia and federal income tax returns as non-residents. On their Georgia Form 500 for 2011, they duly reported the rental income from their Georgia house as Georgia taxable income. They did not report on their Georgia income tax return Petitioner F-1's salary from the U.S. government, however. Rather, on their Georgia return, they adjusted their Georgia income to exclude such amounts.

On May 22, 2013, the Department issued its Official Assessment and Demand for Payment seeking $3,670.94 in additional tax, penalty and interest from Petitioners for 2011. In response, the Petitioners filed their Petition on June 27, 2014, designating their case to proceed in this Tribunal as a regular case. After filing a Stipulation of Facts on June 6, 2014, Petitioners and Respondent have each moved for summary judgment.

III. CONCLUSIONS OF LAW

Petitioners argue that the portion of their income earned by Petitioner F-1 from his position as an attaché in London for tax year 2011 is not taxable in Georgia because they were not legal residents of Georgia during that year, and are thus not subject to taxation as legal residents. Respondent argues that although the Petitioners resided in the United Kingdom during 2011 they have not taken the steps to change their domicile, and, accordingly, they remain subject to taxation as residents of Georgia.

Unfortunately for Petitioners, although they unquestionably lived in London in 2011, they did not establish domicile in the United Kingdom. As such, they continued to be domiciled

in Georgia for tax purposes in 2011. Accordingly, they continued to be subject to Georgia income tax, not only on their rental income from their Georgia property, but their income from all sources, including Petitioner F-1's salary from the United States government.

Unlike most industrialized countries which use a residence based methodology for income taxation, the United States taxes its citizens on their world-wide income irrespective of where they reside, subject only to credits or exclusions they are permitted under the Internal Revenue Code. Cook v. Tait, 265 U.S. 47 (1924); see generally IRS Publication 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad, http://www.irs.gov/pub/irs-pdf/p54.pdf. Although the use of such citizenship based taxation has been widely criticized on a variety of policy grounds, it is still the rule in this country. Staff of the Joint Committee on Finance, "Present Law and Background Related to Proposals to Reform the Taxation of Income of Multinational Enterprises," Prepared in Connection with a Public Hearing Before the Senate Committee on Finance (July 21, 2014),

https://www.jct.gov/publications.html?func=startdown&id=4656

Because Georgia taxable income is derived from federal adjusted gross income as modified for various state specific adjustments, individual taxpayers residing in Georgia are likewise subject to taxation on their world-wide income, subject only to those specified adjustments. O.C.G.A. § 48-7-27. Moreover, under Georgia law, once an individual becomes a Georgia resident for tax purposes, that taxpayer continues to be taxable in Georgia for income tax purposes until "he or she has become a legal resident or domiciliary of another state." O.C.G.A. § 48-7-1(10)(B).[2]

[2] As discussed below, although the use of "or" in this subsection might seem to suggest that the terms "legal resident" and "domiciliary" have different meanings, the correct reading of this section is that "legal resident" or "domiciliary" are synonymous terms that are being used interchangeably. See Webster's Third New International

It is undisputed the Petitioners in this case were domiciled in Georgia prior to moving to the United Kingdom in connection with Petitioner F-1's new employment as an attaché at the American embassy. The issue then becomes whether the Petitioners changed their domicile to the United Kingdom when they moved there in 2010. If they did, then Petitioners would be correct and they would be "taxable nonresidents" of Georgia for tax purposes, would be taxable only on their Georgia taxable net income, and would not be taxable in Georgia on their non-Georgia source income. O.C.G.A §§ 48-7-1(11), 48-7-20. If, on the other hand, they retained their domicile in Georgia, they are taxable on their world-wide income, subject only to the adjustments allowed under the Georgia tax code. See O.C.G.A. §§ 48-7-20(a), 48-7-27 (imposing income tax on the entire income of Georgia legal residents, regardless of source).

Under Georgia law there are three types of abode: domicile, residence, and sojourn. Smiley v. Davenport, 139 Ga. App. 753, 755 (1976). Code Section 48-7-1(10)(A)(i), referring to "legal resident," means "domiciliary" as that concept is understood in Georgia and the terms are used interchangeably. See generally Mayo v. Ivan Allen-Marshall Co., 51 Ga. App. 250, 250 (1935) (using "domicile" and "legal residence" interchangeably); 1958-59 Op. Att'y Gen. 91 (stating that "legal resident" is synonymous with "domiciliary"); see also Dozier v. Baker, 283 Ga. 543, 544 (2008) (trial court correctly applied the standard of "domicile or legal residency" in election code); Midkiff v. Midkiff, 275 Ga. 136 (2002) (using "domicile" and "legal residence" interchangeably); Marion v. Floyd Cnty. Bd. of Equalization, 270 Ga. 475 (1999) ("permanent legal residence" means "domicile" for the purposes of O.C.G.A. § 48-5-16(d)(2) governing Georgia property tax); Sorrells v. Sorrells, 247 Ga. 9 (1981) (using "domicile" and "legal residence" interchangeably); Bennet v. Bennet, 212 Ga. 292 (1956); Cook v. Bd. of Registrars,

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Dictionary 1585 (3d ed. 1994) (defining "or", in part, as "a function word to indicate . . . (3) the synonymous, equivalent or substitutive character of two words or phrases [such as] "lessen or abate.").

320 Ga. App. 447, 453 (2013) ("[t]here must be either the tacit or the explicit intention to change one's domicile before there is a change of legal residence"); In re Hodgman, 269 Ga. App. 34 (2004) (again using "domicile" and "legal residence" interchangeably).[3]

The intent required to establish a domicile somewhere is the intent to "make a home there." Davis v. Holt, 105 Ga. App. 125, 130 (1961); Bass v. Bass, 222 Ga. 378, 382 (1966) (holding that plaintiff did not establish a Florida domicile since "[she] did not disclose her intention (so far as the record shows) to remain in Florida. Indeed, her testimony indicates the contrary; she testified she went to Jacksonville and accepted temporary employment."). Although a person may have many residences, that person has only one domicile. See State Farm Mut. Auto. Ins. Co. v. Gazaway, 152 Ga. App. 716, 719 (1979).

A person may change his or her domicile by (a) abandoning the old domicile and (b) physically moving to another place with (c) the present intent to remain there permanently or indefinitely. Williams v. Williams, 191 Ga. 437, 438 (1940). Indeed, "a domicile once

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[3] "Legal residence" has been interpreted to be synonymous with "domicile" since at least the 1840's. See, e.g., The Hiawatha, 12 F. Cas. 95, 108 (S.D.N.Y. 1861) (holding that seized ship was enemy property since the claimants, "citizens of the United States, [who] do not state the places of their domicile or their legal residence" are presumed to be domiciled at Richmond where the shipment originated, and therefore enemies of the United States); Stiles v. Lay, 9 Ala. 795, 799 (1846) ("[T]he defendant's actual, as well as legal residence was in New Hampshire . . . the family of the defendant resided in New Hampshire continuously for many years, and he returned there each summer. This was his legal *domicil*, or residence . . . ."); Salem v. Lyme, 29 Conn. 74, 79-80 (Conn. 1860) ("[D]omicil is but the established, fixed, permanent, and may therefore be said to be the ordinary, dwelling place or place of residence of a party, as distinguished from his temporary and transient though actual place of residence. One is his legal residence as distinguished from his temporary place of abode [and] . . . it follows that one's legal residence may be in one town and his actual residence in another . . . ."); Fitzgerald v. Arel, 16 N.W. 712, 713-14 (Iowa 1884) ("The distinction between the import of the terms *residence* and *domicile* is obvious. The first is used to indicate the place of dwelling, whether permanent or temporary; the second, to denote a fixed, permanent residence to which, when absent, one has the intention of returning.' The distinction here noted is the same as is sometimes made between *actual* residence and *legal* residence or inhabitancy. . . . 'A foreign minister actually resides, and is personally present, at the court to which he is accredited, but his legal residence or inhabitancy and domicile are in his own country.'" (quoting Crawford v. Wilson, 4 Barb. 505)); Semple v. Commonwealth, 205 S.W. 789, 791 (Ky. 1918) ("It seems to be quite universally the rule that the true location of one's domicile or legal residence for the purpose of taxation is a question of both fact and intention . . . ."); Brundred v. Del. Hoyo, 20 N.J.L. 328, 333 (1844) ("The legislature [contemplated] the case of a person having not only a legal residence or domicil out of the state, but upon whom the ordinary process of the court could not be served.").

established continues until a new domicile is acquired; and since a new domicile cannot be acquired simply by a change of residence . . . it follows that a person may continue to be domiciled in this State even though at the time he may be in fact residing in another State." Id.

For income tax purposes, the statute goes even further and specifically places upon a Georgia taxpayer the burden of demonstrating that the taxpayer has left Georgia and established another domicile. Specifically, O.C.G.A. § 48-7-1(10)(B) provides that:

> (B) Every individual who, having become a resident of this state for income tax purposes . . . is deemed to continue to be a resident of this state until the person shows to the satisfaction of the commissioner that he or she has become a legal resident or domiciliary of another state . . . .

Id.; see also Ga. Comp. R. & Regs. 560-7-3-.02(1)(a) ("Any person who is or has become a resident of this State shall continue to be a resident for income tax purposes even though temporarily absent from the State, until he becomes a permanent resident of another State."). Accordingly, in order for the Petitioners to prevail, they must affirmatively demonstrate that they have both abandoned their Georgia domicile and established a new domicile in the United Kingdom.[4]

The facts establish that the Petitioners have not established a new domicile in the United Kingdom because their residence in the United Kingdom is temporary and tied to Petitioner F-1's employment. Petitioner F-1 is on a tour of employment with a specific end date, and the Petitioners' visas will expire at that time unless he renews his position. Although the Petitioners unquestionably currently reside in the United Kingdom, they have not taken the steps to change their status to that of permanent residents in the United Kingdom. They have not sought

[4] Many of the cases that have explored the concept of "domicile" have arisen in the context of divorce actions. It should be noted that the burden of proof in income tax cases is quite different from the burden of proof required in divorce cases. In divorce cases, the plaintiff must affirmatively prove that he or she is a Georgia domiciliary and has been for the previous six months. See Tate v. Tate, 220 Ga. 393, 395 (1964) ("One filing a petition for divorce must allege and prove that he has been a bona fide resident of the State for the length of time required by law." (quoting Dicks v. Dicks, 177 Ga. 379, 382 (1933))).

permanent residence permits or driver's licenses in the United Kingdom. Nor have they begun to pay income taxes in the United Kingdom. This latter point is particularly important because under the laws of the United Kingdom, if the Petitioners were permanent residents in the United Kingdom, they would be subject to British income taxes.[5]

So although it is undisputed that Petitioners have not decided where they will go once Petitioner F-1's tour as an attaché is over, they have not taken the steps necessary to establish domicile anywhere other than Georgia. See Williams v. Williams, 191 Ga. 437, 438 (1940) ("A domicile once established remains until a new domicile is acquired."). Accordingly, the facts require the conclusion that the Petitioners remained domiciliaries of Georgia in 2011.

This conclusion is consistent with the substantial body of well-established law in other states that have addressed the issue. See, e.g., Whetstone v. Dep't of Revenue, 434 So. 2d 796 (Ala. Ct. App. 1983) (citizens of Alabama temporarily in Nigeria failed to overcome presumption that their domicile remained in Alabama for income tax purposes); Comptroller of Treasury v. Mollard, 455 A.2d 72 (Md. Ct. Spec. App. 1983) (Maryland residents who went to

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[5] The Petitioners are exempt from income taxes in the United Kingdom under the Vienna Convention on Diplomatic Relations, a document which specifies the privileges and immunities to which diplomatic agents – such as Petitioner F-1 - are entitled. See id. at Art. 1(e) ("a 'diplomatic agent' is the head of the mission or a member of the diplomatic staff of the mission"). Among these privileges and immunities are (1) immunity from personal arrest and detention (2) immunity from inspection of the private residence (3) immunity from criminal, civil, and administrative jurisdiction, (4) immunity from social security, (5) immunity from certain taxes, including income taxes, (6) and immunity from any military service, requisition, or contributions, and (7) immunity from customs inspections. See id. at Art. 27, 29, 30, 31, 33, 34, 35, 36 ("A diplomatic agent shall be exempt from all dues and taxes, personal or real, national, regional or municipal, except . . . (a) indirect taxes of a kind which are normally incorporated in the price of goods or services.").

These privileges and immunities are limited, however, if the diplomatic agent is a permanent resident of the receiving state. Article 38 provides that:

> Except insofar as additional privileges and immunities may be granted by the receiving State, a diplomatic agent who is a national of or permanently resident in that State shall enjoy only immunity from jurisdiction, and inviolability, in respect of official acts performed in the exercise of his functions.

Accordingly, the exemption from income taxes contained in Article 34 – which applies to Petitioners to exempt them from United Kingdom income taxes – would not extend to them if they were permanent residents of the United Kingdom under the terms of Article 38.

Belgium without the intent of returning to Maryland were still subject to Maryland income tax because they did not intend to stay permanently in Belgium); Mlady v. Dir. of Revenue, 108 S.W.3d 12 (Mo. Ct. App. 2003) (Missouri domicile retained despite extensive travel); Bodfish v. Gallman, 378 N.Y.S.2d 138 (N.Y. App. Div. 1976) (New York taxpayer held not to have changed his domicile to Pakistan); Reiersen v. Comm'r of Revenue, 1987 Mass. Tax LEXIS 56 (Mass. App. Tax Bd. 1987) (Massachusetts resident employed in the Philippines retained his Massachusetts domicile for Massachusetts tax purposes); Larson v. Comm'r of Revenue, 1988 Minn. Tax LEXIS 104 (Minn. Tax Ct. 1988) (Minnesota resident who took a temporary position in West Germany retained his Minnesota domicile for Minnesota tax purposes); Hoover v. Comm'r of Revenue, 1982 Minn. Tax LEXIS 79 (Minn. Tax Ct. 1982) (Minnesota resident remained domiciled in Minnesota for Minnesota tax purposes although he took position in India and testified that he did not intend to return to Minnesota); McGarvey v. Dir. of Revenue, 1985 Mo. Tax LEXIS 45 (Mo. Admin. Comm'n 1985) (Missouri domicile not abandoned because taxpayers did not intend to move to Saudi Arabia permanently, even though the taxpayers did not intend to return to Missouri); Quick v. Dir. of Div. of Taxation, 9 N.J. Tax 288, 1987 N.J. Tax LEXIS 14 (N.J. Tax Ct. 1987) (New Jersey taxpayer held not to have established a domicile in Saudi Arabia); Currier v. Dep't of Revenue, 1986 Wis. Tax LEXIS 18 (Wis. Tax App. Comm'n 1986) (Wisconsin taxpayer did not abandon Wisconsin domicile when he went to Australia).

Indeed, the Minnesota Tax Court case of Hoover v. Commissioner of Revenue, 1982 Minn. Tax LEXIS 79 (Minn. Tax Ct. 1982) is particularly instructive. In that case, the Court found that taxpayers who moved to India to work until the husband retired did not change their tax domicile from Minnesota to India, even though they did not intend to return to Minnesota.

> . . . [T]here can be little doubt that the Appellants never intended to make India their new permanent home. Therefore, under the law the Hoovers did not

> establish a new domicile in India and their domicile remained in Minnesota during the years in question.
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> Mr. Hoover's stay in India can only be regarded as temporary in nature. His stated reason for going there was to obtain a work promotion that would carry him through until his upcoming retirement. He had no intention of becoming an Indian citizen, or of staying in India after his retirement. Indeed, he testified that he always intended to return to the United States. Even if he had wanted to stay in India, it is doubtful that he could have done so since he was not in India on a permanent visa, but rather on a temporary work visa of limited duration.
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> While in India, Mr. Hoover made no attempt to establish a new permanent home there. He lived in company housing, used company vehicles for transportation, and made no attempt at establishing financial connections there beyond the minimum checking account needed for personal day-to-day transactions. When the Appellants went on vacation in August, 1977, they returned to Minnesota rather than spend the entire vacation in India.
>
> Appellant testified that when he left Minnesota he did not intend to return but he also testified that he did not intend to make India his domicile. Appellant stated that he intended to return to some place in the United States but that he had not decided where. 25 Am. Jur. 2d, Domicile, Sec. 34 states the [principle] very succinctly as follows: "the domicil of one who is in itinere from an old to a new home continues to be the old domicil until the new is reached."

Id. at *12-14.

Similarly, in the Missouri case of McGarvey v. Director of Revenue, 1985 Mo. Tax LEXIS 45 (Mo. Admin. Comm'n 1985), the taxpayers were held to be subject to Missouri income tax because, although they intended to abandon their Missouri residence, they did not intend to reside in Saudi Arabia permanently or indefinitely. As explained by the Court:

> The facts establish that Petitioners abandoned their Missouri domicile intending never to return to Missouri to live. It is also true that Petitioners were actually present in the new location, namely Saudi Arabia. However, the fatal flaw is that Petitioners went to Saudi Arabia without the requisite present intent to remain there permanently or indefinitely. Petitioners were cognizant of the temporary nature of their residency abroad, knowing that their stay in Saudi Arabia would terminate at the expiration of their visas. Thereafter, Petitioners, by their own admissions, intended to return to the United States and settle in a warm climate location, definitely a locale other than Missouri. A change in domicile requires not only a physical presence in the place, but also "an intention to remain there [in the new domicile] indefinitely, or the absence of any intention to go elsewhere . . .

> A person must intend to reside somewhere indefinitely with no present or fixed intent to move on upon a happening of a reasonably certain event." Holmes v. Sopuch, 639 F.2d 431, 433-4 (8th Cir. 1981). Petitioners intended their stay abroad to be a temporary one, the duration of which was fixed by the terms of their visas. The expiration of their visas at the end of five years was the "happening of a reasonably certain event". Id. Petitioners were not domiciled in Saudi Arabia for the eighteen month period in which they resided there.

Id. at *8-9.

The result in this case, although arguably harsh, should not come as a surprise. It is widely recognized in the diplomatic community that a diplomat must continue to pay income taxes to that person's state of legal residence. See American Foreign Service Association's Guidance on Legal Issues of Residence and Domicile, available at http://www.afsa.org/domicile.aspx ("If you are assigned overseas, most, but not all, states continue to tax your income if you maintain your domicile in that state even if you are not physically present there. A tour of duty overseas does not constitute a change of domicile to the overseas location.").

Moreover, nothing in Conrad v. Conrad, 278 Ga. 107 (2004), the case principally relied upon by Petitioners, contradicts this well-established rule. In Conrad, the wife, as plaintiff in a divorce, had the burden of demonstrating that she had been a bona fide resident of Georgia – that is domiciliary - for six months prior to the filing of her Petition. Id. at 107-08 ("as used in [Georgia's statute governing residency requirements for divorce purposes] 'resident' means 'domiciliary'"); Tate v. Tate, 220 Ga. 393, 395 (1964) ("'One filing a petition for divorce must allege and prove that he has been a bona fide resident of the State for the length of time required by law.'" (quoting Dicks v. Dicks, 177 Ga. 379, 382 (1933))). In attempting to do so, she provided testimony that the Supreme Court found to be contradictory – she testified that the move to South Africa was intended to be temporary and yet provided federal tax forms in which

she swore that she had permanently moved to South Africa. Id. at 110. The Supreme Court held that the trial court was permitted to construe this contradictory testimony against Ms. Conrad – in effect, estopping her from claiming to be a Georgia domiciliary after she had provided contradictory testimony to the federal government. Id. This case at issue does not involve any such contradictory testimony.

IV. CONCLUSION

As noted at the outset of this decision, there are significant policy arguments that U.S. citizens, including those residing in Georgia, ought not to be taxed on income earned outside of the United States while residing abroad. But that is not the law. To the contrary, the law is well settled that to escape liability for Georgia income tax, a Georgia domiciliary who is working abroad must establish a new domicile. Otherwise, the taxpayer will continue to be a legal resident for Georgia income tax purposes taxable on the taxpayer's world-wide income. Merely residing in a foreign country, even for a significant period of time, is not sufficient.

The undisputed facts require the conclusions that (i) the Petitioners were domiciliaries of Georgia before they moved to the United Kingdom in connection with Petitioner F-1's employment there and (ii) that their residence in the United Kingdom is temporary. Accordingly, the Petitioners continued to be legal residents of Georgia for income tax purposes within the meaning of O.C.G.A. § 48-7-1(10)(B) during 2011 and are subject to tax on their worldwide income under O.C.G.A. § 48-7-27. Respondent's Motion for Summary Judgment must therefore be **GRANTED** and Petitioners' Motion for Summary Judgment must be **DENIED**.

SO ORDERED this 10th day of December, 2014.

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

PETITIONER F-1 AND PETITIONER F-2,
PRO SE,
PETITIONERS

SAMUEL S. OLENS, Attorney General, W. WRIGHT BANKS, JR., Deputy Attorney General, WARREN R. CALVERT, Senior Assistant Attorney General, FRANCES C. MULDERIG, Senior Assistant Attorney General

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