

ALABAMA TAX TRIBUNAL

DARRYL BENDER, §
Taxpayer, § DOCKET NO. INC. 19-188-JP
v. §
STATE OF ALABAMA §
DEPARTMENT OF REVENUE.

**FINAL ORDER OVERRULING TAXPAYER'S
APPLICATION FOR REHEARING**

This appeal involves final assessments of individual income tax for tax years 2009 through 2016.

After a trial, the Tax Tribunal entered a Final Order affirming the final assessments of individual income tax. The Taxpayer timely filed an Application for Rehearing and contended that documentation his law partner brought to the trial supported his position that the final assessments should be reduced. After the Alabama Department of Revenue reviewed the documents, the Revenue Department stated that no adjustments were warranted because the Taxpayer's law firm has not filed returns for the years in issue. Thus, the Revenue Department states that it cannot be certain whether all income received during the years in issue has been reported or that claimed expenses are correct. The Revenue Department also noted that neither the Taxpayer nor his firm has filed current tax returns.

The Taxpayer was directed to review the Revenue Department's Response and inform the Tax Tribunal of the Taxpayer's position. In response, the Taxpayer stated that his law partner has directed their accountant to file tax returns but that the

accountant currently is preparing returns for the current filing season.

The Taxpayer has not shown that the Tax Tribunal's Final Order was incorrect. Therefore, the Taxpayer's Application for Rehearing is overruled.

This Final Order Overruling Taxpayer's Application for Rehearing may be appealed to circuit court within 30 days, pursuant to Ala. Code 1975 § 40-2B-2(l)(5) and (m).

Entered March 15, 2023

/s/ Jeff Patterson

JEFF PATTERSON

Chief Judge

Alabama Tax Tribunal

jp:ac

cc: Darryl Bender, Esq.
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