

ALABAMA TAX TRIBUNAL

ALICE S. MARTIN, §
Taxpayer, § DOCKET NO. INC. 21-1285-LP
v. §
STATE OF ALABAMA §
DEPARTMENT OF REVENUE.

FINAL ORDER

This appeal involves final assessments of individual income tax for years 2014 and 2016. A trial was held on March 21, 2024. An Opinion and Preliminary Order was entered by the Tax Tribunal on April 8, 2024. The Revenue Department requested additional time to make recalculations to the 2016 final assessment. In response to the Tax Tribunal’s Eighth Preliminary Order, the Revenue Department stated that the parties have met and reviewed the matter. Based on their review, the Revenue Department has determined that the Taxpayer’s liability for 2016 is zero.

Therefore, the 2016 final assessment is declared void. The 2014 final assessment is affirmed in the amount of \$213.12.¹ Judgment is entered accordingly.

This Final Order may be appealed to circuit court within 30 days, pursuant to Ala. Code § 40-2B-2(m).

Entered November 19, 2024.

/s/ Leslie H. Pitman
LESLIE H. PITMAN
Associate Tax Tribunal Judge

lhp:maj
cc: Alice S. Martin
Warren W. Young, Esq.

¹ At the trial, the Taxpayer stated that she did not contest the final assessment for 2014. Additionally, the parties agreed that the final assessment for 2014 had been paid in full.