

## ALABAMA TAX TRIBUNAL

BILLY H. CHANDLER,	§	
Taxpayer,	§	DOCKET NO. INC. 24-0723-JP
v.	§	
STATE OF ALABAMA	§	
DEPARTMENT OF REVENUE.		

### OPINION AND FINAL ORDER

This appeal, which involves a final assessment of Alabama individual income tax for the year 2019, was tried before the Alabama Tax Tribunal on September 4, 2025. The Taxpayer did not appear. The Revenue Department was represented by Ralph Clements, and Ms. Barbara Lowe, a revenue examiner, testified for the Revenue Department.

During the trial, the Revenue Department stated that the Taxpayer filed his 2019 federal income tax return with the IRS but did not file an Alabama return for that year. Therefore, the Revenue Department estimated the Taxpayer's Alabama income tax liability using information it received from the IRS. Following the Revenue Department issuing a preliminary assessment of income tax against the Taxpayer, he filed an Alabama return that reported income from an S corporation. However, the Revenue Department did not accept the figures on the return because it had no record of the S corporation having filed an Alabama return. The Revenue Department then entered the final assessment in issue.

After appealing to the Tax Tribunal, the Taxpayer submitted an S corporation

return for the entity in question. And the Taxpayer also provided the Tax Tribunal with a copy of his Alabama income tax return which showed an additional income tax liability of \$1,483.00. After receiving the S corporation return, the Revenue Department agreed with the Taxpayer's admitted liability of \$1,483.00. Therefore, the Revenue Department recommended that the final assessment be reduced to \$2,315.39, consisting of tax of \$1,483.00; a late-filing penalty of \$148.30; a late-payment penalty of \$370.75; and interest to the date of the final assessment in the amount of \$313.34.

The Tax Tribunal directed the Taxpayer to inform the Tax Tribunal whether he agreed or disagreed with the reduced amount proposed by the Revenue Department, but the Taxpayer failed to respond. The appeal then was set for trial. But, as stated, the Taxpayer failed to appear.

Therefore, the final assessment, as reduced, is upheld. Judgment is entered against the Taxpayer and in favor of the State of Alabama in the amount of \$2,315.39, plus additional interest that continues to accrue until the liability is paid in full.

It is so ordered.

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

Entered September 5, 2025.

/s/ Jeff Patterson

JEFF PATTERSON

Chief Judge

Alabama Tax Tribunal

jp:ml

cc: Billy H. Chandler  
Ralph M. Clements, III, Esq.