

GEORGE H. EVANS § STATE OF ALABAMA  
1412 Runnymede S.W. DEPARTMENT OF REVENUE  
Decatur, Alabama 35601, § ADMINISTRATIVE LAW DIVISION  
Taxpayer, § DOCKET NO. INC. 94-461  
v. §  
STATE OF ALABAMA §  
DEPARTMENT OF REVENUE.

FINAL ORDER

This case involves final assessments of income tax entered by the Department against George H. Evans ("Taxpayer") for the years 1987 through 1991. The Taxpayer appealed to the Administrative Law Division, and a hearing was conducted on March 9, 1995.

Subsequent to the March 9 administrative hearing, the Taxpayer filed returns for the years 1988 through 1991, which were accepted by the Department. The Taxpayer failed to file a 1987 return because he claimed he was not domiciled in Alabama, and thus not subject to Alabama income tax in that year.

A Second Preliminary Order was entered on September 15, 1995, holding that the Taxpayer was domiciled in Alabama during 1987 and thus liable for Alabama income tax in that year. The Taxpayer was allowed 30 days to file a 1987 return. The Taxpayer has failed to do so as of the date of this Final Order. Consequently, the 1987 final assessment in issue is affirmed as entered.

The above considered, judgment is entered against the Taxpayer for 1987 income tax in the amount of \$543.97, 1988 income tax in the amount of \$374.74, 1989 income tax in the amount of \$654.61, 1990 income tax in the amount of \$193.24, and 1991 income tax in the amount of \$436.85. Statutory interest is also due on the above

amounts until paid.

This Final Order may be appealed to circuit court within 30 days pursuant to Code of Ala. 1975, §40-2A-9(g).

Entered October 17, 1995.

BILL THOMPSON  
Chief Administrative Law Judge