



***UPDATE ON THE
GEORGIA TAX TRIBUNAL
THE FIRST 18 MONTHS***

THE FIRST 18 MONTHS

- On June 30, 2014, the Georgia Tax Tribunal celebrated its first 18 months of operation.
- With a year and a half of results under the belt, the statistics show that the Tribunal is achieving the statutory goals of efficient and cost effective resolution of tax disputes in a timely manner.

THE FIRST 18 MONTHS

- **Attached is a list of the key milestones for the Tribunal since it opened its doors on January 2, 2013.**

THE FIRST 18 MONTHS

- MILESTONES -

1.	January 2, 2013	Court opens
2.	January 16, 2013	Standing Order re: Conduct entered
3.	January 24, 2013	Order Adopting Rules & Guidelines entered
4.	January 25, 2013	Standing Order re: Remand Period entered
5.	March 15, 2013	Georgia Tax Tribunal Website goes live
6.	April 9, 2013	First Trial (Legacy Case)
7.	May 10, 2013	Case List Report first uploaded to Department of Revenue website
8.	October 1, 2013	First published decision
9.	December 31, 2013	Tax Tribunal ends its first year of operation with 1009 cases filed, 410 resolved and a pending active caseload of 599
10.	January 6, 2014	First Tax Tribunal Trial Calendar
11.	March 31, 2014	First month when cases resolved (a record 174) exceeded cases filed (a record 173).

THE FIRST 18 MONTHS

- KEY MILESTONES -

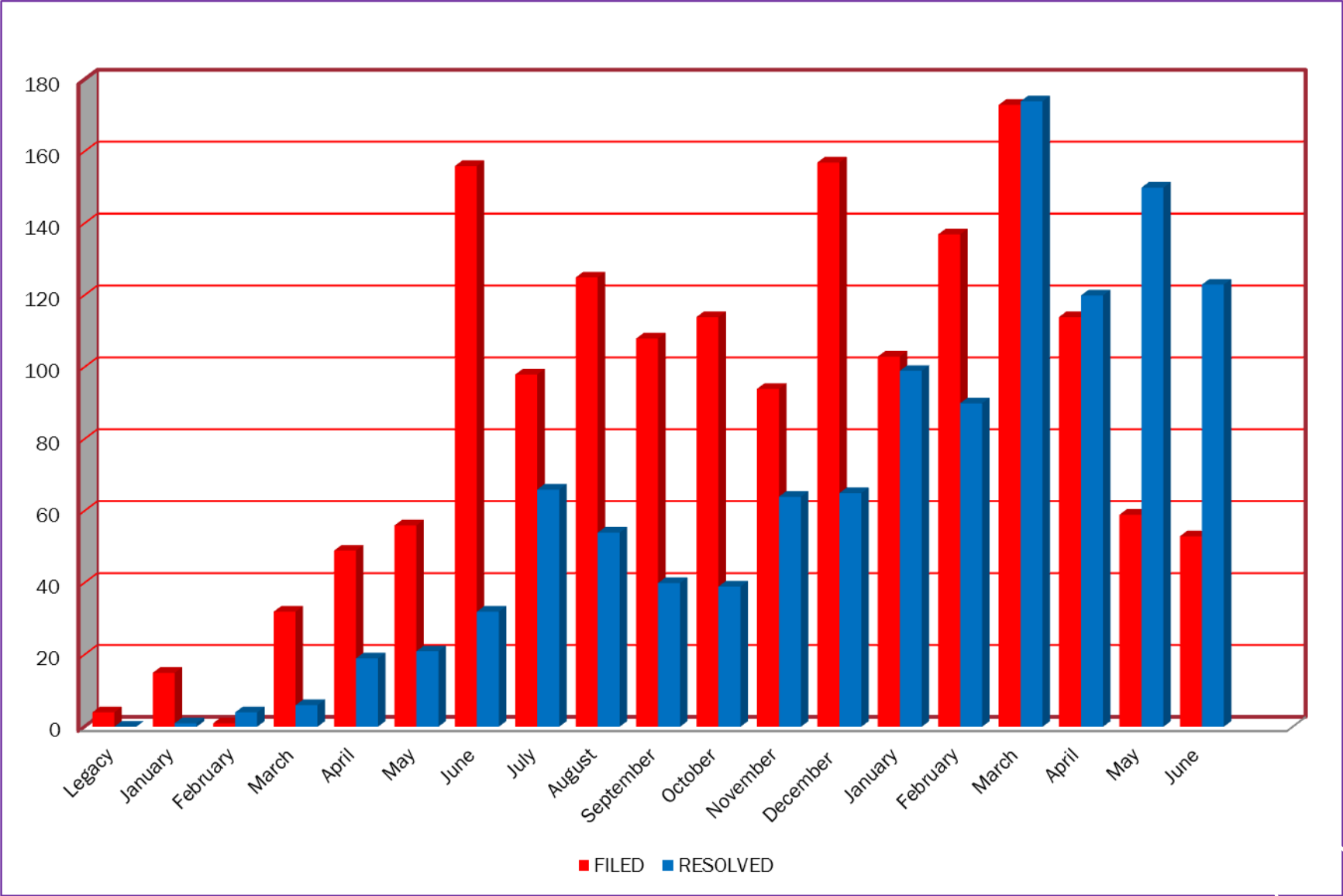
- There would be no Tribunal without the leadership of the General Assembly and Governor Deal in establishing and supporting this new court.
- This list of achievements would not have been possible without the outstanding support from the Office of State Administrative Hearings and the dedicated cooperation of the staff of the Department of Revenue and the Office of the Attorney General.
- Special thanks go to OSAH Deputy Chief Judge Michael Malihi and Chief Judge Max Wood, Senior Assistant Attorney General Warren Calvert and Cheri Kennelly, Deputy Director for Legal Affairs of the Department of Revenue and numerous members of the private bar and Georgia Society of CPAs too numerous to list.

THE FIRST 18 MONTHS

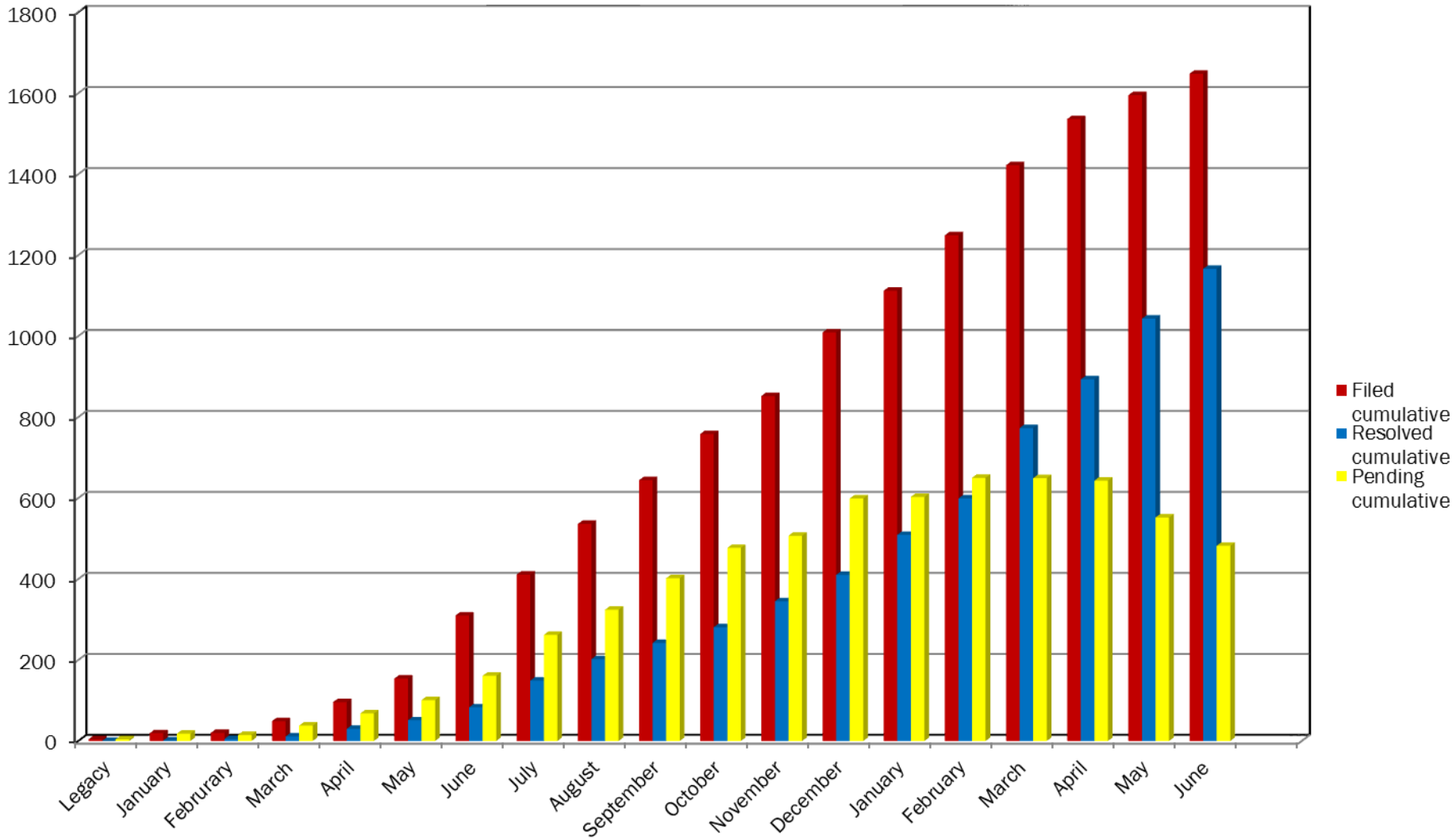
- CASE LOAD -

- **Since January 2, 2013, through June 30, 2014, Petitioners have filed 1648 cases in the Tribunal. Of these, 1166 have been resolved. Attached are three diagrams which show cases filed and resolved on a monthly and cumulative basis for this period and the docket of pending cases for each month.**

TAX TRIBUNAL CASES FILED & RESOLVED AS OF JUNE 30, 2014

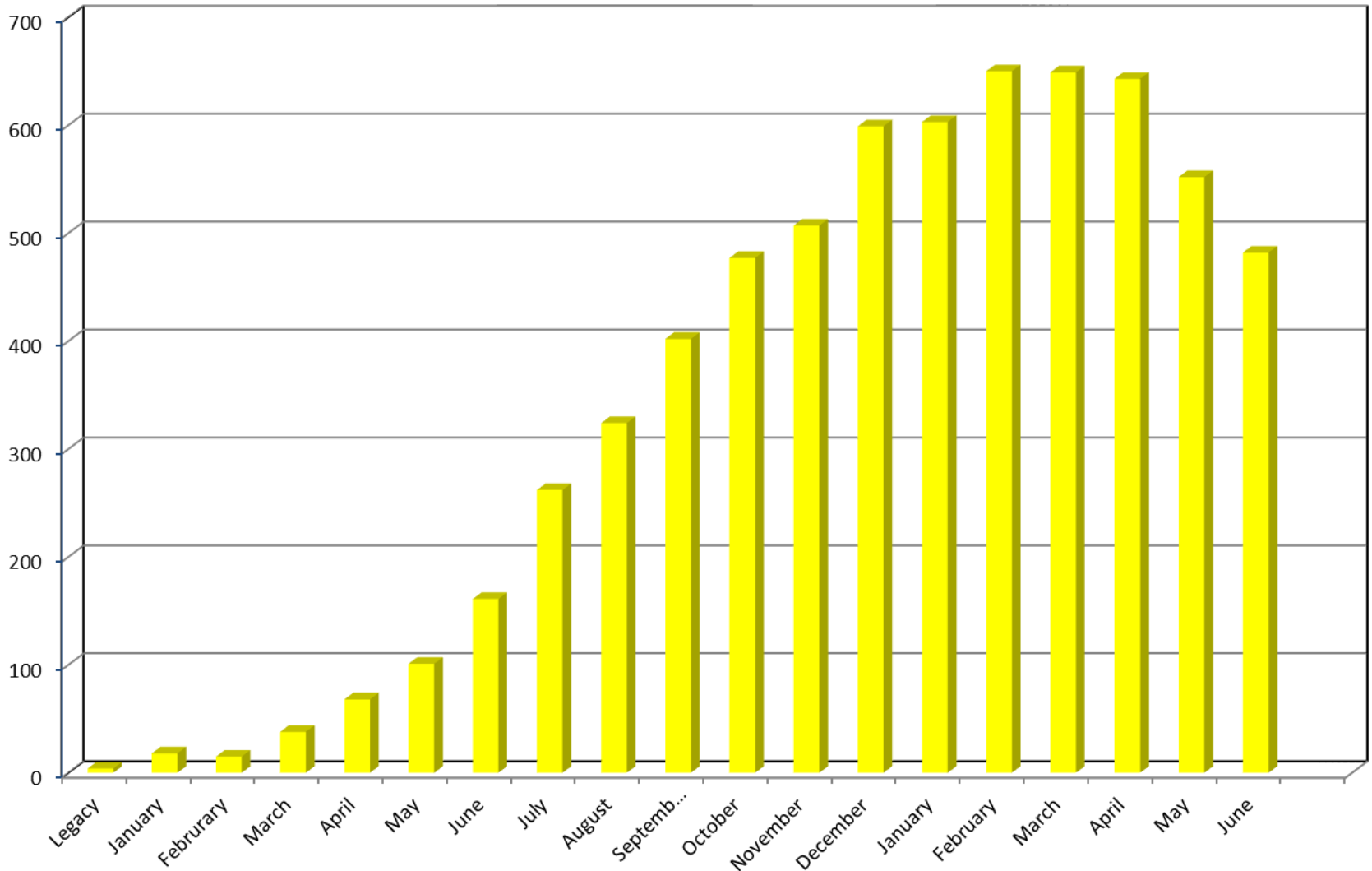


TAX TRIBUNAL CASES ON CUMULATIVE BASIS AS OF JUNE 30. 2014



PENDING TAX TRIBUNAL CASELOAD

AS OF JUNE 30, 2014



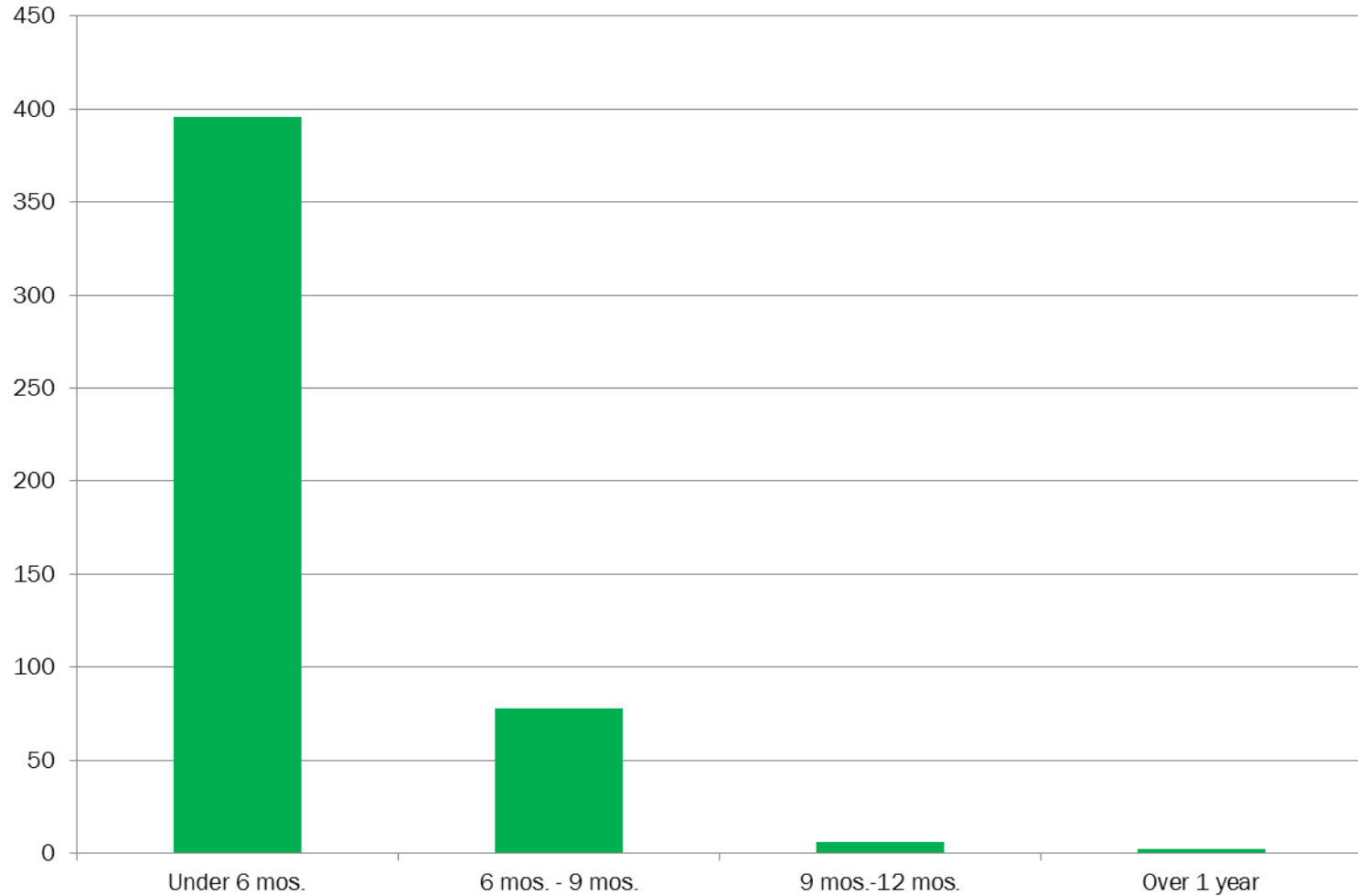
THE FIRST 18 MONTHS

- CASE AGING -

- The following diagram illustrates the aging of pending cases graphically.
- As of June 30, of the currently pending 482 docketed cases, 396 are less than six months old, 78 cases have been pending for more than six months but less than nine months, 6 cases have been pending more than nine months and less than a year while only 2 cases have been pending for over a year. *
- Cases that are over 6 months old are subject to the next Tribunal Trial Session Calendar scheduled for August 5. The vast majority will be resolved at or before that time.

* One of these 2 cases is stayed by reason of bankruptcy of the petitioner while the other is a multi-million dollar refund suit which is the subject of pending cross-motions for summary judgment.

TAX TRIBUNAL CASES AGING AS OF JUNE 30, 2014



**FOR FURTHER INFORMATION, PLEASE CONTACT THE
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**OR SEE OUR WEBSITE LOCATED AT
www.gataxtribunal.ga.gov**