

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF GEORGIA  
GAINESVILLE DIVISION**

IN RE:	:	CASE NO. G11-22928-REB
	:	
SHARON D. HAMILTON,	:	
	:	
Debtor.	:	
<hr style="width:50%; margin-left:0;"/>		
	:	
SHARON D. HAMILTON,	:	ADVERSARY PROCEEDING
	:	NO. 11-2144
Plaintiff,	:	
	:	
v.	:	CHAPTER 7
	:	
GEORGIA DEPARTMENT OF REVENUE,	:	
	:	JUDGE BRIZENDINE
Defendant.	:	

**ORDER GRANTING DEFENDANT’S MOTION FOR SUMMARY JUDGMENT**

Before the Court is the motion of Defendant Georgia Department of Revenue, filed on November 10, 2011, for summary judgment on Plaintiff-Debtor’s complaint. Debtor has not filed a response to the motion.

In the complaint, Debtor asserts that certain state income tax indebtedness for the year 2007 in the amount of \$11,360.00 should be discharged herein. Defendant contends in its motion for summary judgment, however, that it is entitled to summary judgment on the issue of nondischargeability concerning the subject tax debt under 11 U.S.C. § 523(a)(1)(B)(i) because Debtor failed to file her annual Georgia income tax return for the year in question as required under O.C.G.A. § 48-7-56.<sup>1</sup>

---

<sup>1</sup> Defendant disputes Debtor’s suggestion that it filed a lien with respect to the tax obligation for 2007. In addition, Defendant further asserts in the motion that Debtor has failed to file tax returns as required for the years 2006, 2008, and 2010, and that these

Based upon a review of this matter, and it appearing that Debtor does not contest the statement of material facts as filed by Defendant, the Court finds that Defendant is entitled to summary judgment and that the tax indebtedness at issue should be excepted from discharge herein. Accordingly, it is

**ORDERED** that the motion of Defendant Georgia Department of Revenue for summary judgment herein be, and the same hereby is, **granted**; and, it is

**FURTHER ORDERED** that the Georgia state income tax liability owed by Debtor Sharon D. Hamilton for the year 2007 be, and the same hereby is, **excepted** from discharge in this Chapter 7 case under 11 U.S.C. § 523(a)(1)(B)(i).<sup>2</sup>

A separate written judgment will be entered contemporaneously herewith.

The Clerk is directed to serve a copy of this Order upon counsel for Plaintiff-Debtor, counsel for Defendant, the Chapter 7 Trustee, and the United States Trustee.

**IT IS SO ORDERED.**

At Atlanta, Georgia this 3<sup>rd</sup> day of January, 2012.

  
\_\_\_\_\_  
ROBERT E. BRIZENDINE  
UNITED STATES BANKRUPTCY JUDGE

\_\_\_\_\_ obligations are also excepted from discharge herein.

<sup>2</sup> Issues concerning the dischargeability of taxes for years 2006, 2008, and 2010 are not addressed herein.