

JURISDICTION: OKLAHOMA TAX COMMISSION DECISION
CITE: 86-06-10-03 / NON-PRECEDENTIAL
ID: P-86-032
DATE: JUNE 10, 1986
DISPOSITION: DISMISSED
TAX TYPE: INCOME
APPEAL: NO APPEAL TAKEN

ORDER OF DISMISSAL

The motion of the Income Tax Division of the Oklahoma Tax Commission to dismiss the above-entitled Protest for want of prosecution having come on to be heard on May 21, 1986, and it appearing to the Administrative Law Judge that the written protest on its face was not filed within thirty (30) days after the mailing of the proposed assessment of additional income tax, penalty and interest, as required by 68 O.S. 1981, § 221(c).

NOW, THEREFORE, it is ORDERED that the above-entitled protest be dismissed in accordance with Rule 25, Rules of Practice and Procedure, and that the assessments as issued are correct and that the tax, penalty and interest is due and owing by the Protestant, NAME, to the State of Oklahoma for the years 1979 and 1981 in the following amounts, to-wit:

For 1979, One Thousand Seven Hundred Seventy-eight Dollars and Sixteen Cents (\$1,778.16), plus interest accruing at Eighteen Percent (18%) per annum until paid.

For 1981, One Thousand Six Hundred Ninety-one Dollars and Twenty-six Cents (\$1,691.26), plus interest accruing at Eighteen Percent (18%) per annum until paid.

OKLAHOMA TAX COMMISSION

CAVEAT: This decision was NOT deemed precedential by the Commission. This means that the legal conclusions are generally applicable or are limited in time and/or effect. Non-precedential decisions are not considered binding upon the Commission. Thus, similar issues may be determined on a case-by-case basis.