

**JURISDICTION:** OKLAHOMA TAX COMMISSION DECISION  
**CITE:** 86-06-24-03 / NON-PRECEDENTIAL  
**ID:** P-86-009  
**DATE:** JUNE 24, 1986  
**DISPOSITION:** DENIED  
**TAX TYPE:** INCOME  
**APPEAL:** NO APPEAL TAKEN

### **FINDINGS OF FACT AND CONCLUSIONS OF LAW**

The above styled cause comes on for consideration, pursuant to assignment regularly made to ALJ, Presiding Administrative Law Judge, by the Oklahoma Tax Commission. Hearing was had, at which hearing PROTESTANT, Protestant, appeared not nor by counsel, and the Income Tax Division of the Oklahoma Tax Commission appeared by and through Attorney, OTC ATTORNEY. Notice of the hearing was mailed by certified mail, return receipt requested, to Protestant by the undersigned. Protestant received said notice, as evidenced by the return receipt. Protestant was three times called in open court on the date of the hearing. Protestant appeared not nor by counsel, and was declared in default. Exhibits, not herein itemized, were received into evidence, and the Attorney for the Division made a Motion for the undersigned to recommend to the Commission that Protestant be required to pay the assessment since Protestant had not met her burden of proof.

### **STATEMENT OF FACTS**

Protestant filed her 1983 State Income Return on or about April 14, 1984. On said return, on line 3, Protestant listed Fifteen Thousand Seven Hundred Forty-six Dollars (\$15,746.00) as income exempt by statute, and as an explanation wrote, "Indian working and living on reservation". In her letter of protest, Protestant stated that she neither lived nor worked in the State of Oklahoma during her employment at NAME Indian School.

On December 2, 1985, the Income Tax Division issued a proposed assessment in the amount of Three Hundred Forty-one Dollars (\$341.00) tax and One Hundred Five Dollars (\$105.00) interest. Interest was calculated from the due date to January 1, 1986.

Protestant's mailing address is Post Office Box XXX, CITY A, Oklahoma. NAME Indian School, her place of employment, is located near CITY B, Oklahoma, in COUNTY.

### **CONCLUSIONS**

In view of the above and foregoing, the undersigned concludes as follows:

- (1) That the Oklahoma Tax Commission has jurisdiction in this matter.
- (2) That the Oklahoma Statutes provide no exemptions from payment of state income tax for Indians, either individually or as a group.

(3) That Protestant, PROTESTANT, is a resident of the State of Oklahoma, is gainfully employed within the State of Oklahoma and is subject to the income tax laws of the State of Oklahoma.

(4) That Protestant, being in default, has not met her burden of proof and should be required to pay all taxes due plus interest.

(5) The protest of PROTESTANT should be denied.

### **DISPOSITION**

In view of the above and foregoing findings of fact and conclusions of law, it is ORDERED that the protest of PROTESTANT for the year 1983, be denied, and that she be required to pay the assessment, plus interest from due date 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.