

JURISDICTION: OKLAHOMA TAX COMMISSION DECISION
CITE: 86-06-26-03 / NON-PRECEDENTIAL
ID: P-86-112
DATE: JUNE 26, 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 and numbered protest for failure to state a prima facie case, having come on to be heard on May 12, 1986, and it appearing to the Administrative Law Judge that the Protestant has failed to state a cause of action upon which relief may be granted at the administrative level, as required by 68 O.S. 1981, § 221(c).

NOW THEREFORE, the Oklahoma Tax Commission having jurisdiction in this matter, it is ORDERED that the above-entitled and numbered protest be dismissed in accordance with Rule 26, Rules of Practice and Procedure, that the penalty assessed pursuant to 68 O.S. Supp.1984, § 247 be withdrawn, that the proposed assessment as otherwise issued be found correct and enforced, and that the Protestant, PROTESTANT, be ordered to pay to the State of Oklahoma the additional tax and penalty assessed for the 1985 tax year in the amount of Seventeen Dollars and Fifty-eight Cents (\$17.58), 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 Non-precedential decisions are not considered binding upon the Commission.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.