

**JURISDICTION:** OKLAHOMA TAX COMMISSION DECISION  
**CITE:** 87-12-01-11 / NON-PRECEDENTIAL  
**ID:** P-86-160  
**DATE:** DECEMBER 1, 1987  
**DISPOSITION:** DISMISSED  
**TAX TYPE:** SALES  
**APPEAL:** NO APPEAL TAKEN

**ORDER OF DISMISSAL**

The Motion to Dismiss filed by the Business Tax Division of the Oklahoma Tax Commission in the above styled and numbered cause comes on for consideration pursuant to assignment regularly made to ALJ, Administrative Law Judge, by the Oklahoma Tax Commission. Having reviewed the file, it appears that four separate attempts have been made to notify the Protestant of hearing dates in this matter. All notices were sent to the Protestant's last known address, as provided in the Protestant's letter of protest. Pursuant to 68 O.S. 1981, § 208, all reasonable attempts to notify the Protestant have been made.

Therefore, it is the ORDER of the OKLAHOMA TAX COMMISSION that the protest of PROTESTANT be dismissed with prejudice in accordance with Rules 25 and 26 of the Rules of Practice and Procedure Before the Oklahoma Tax Commission.

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 Non-precedential decisions are not considered binding upon the Commission.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.