

**JURISDICTION:** OKLAHOMA TAX COMMISSION DECISION  
**CITE:** 87-12-29-14 / NON-PRECEDENTIAL  
**ID:** CR-85-009  
**DATE:** DECEMBER 29, 1987  
**DISPOSITION:** DISMISSED  
**TAX TYPE:** INCOME  
**APPEAL:** NO APPEAL TAKEN

**ORDER OF DISMISSAL**

The Motion to Dismiss filed by the Income 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, by the Oklahoma Tax Commission. Having reviewed the file, it appears that Claimant has been notified by certified mail on two separate occasions of hearing dates before the Administrative Law Judge and she has filed to appear both times.

Therefore, it is the recommendation of the undersigned Administrative Law Judge of the Oklahoma Tax Commission that the claim for refund of CLAIMANT be dismissed in accordance with Rule 25 of the Rules of Practice and Procedure Before the Oklahoma Tax Commission.

**DISPOSITION**

It is the ORDER of the OKLAHOMA TAX COMMISSION, based upon the facts and circumstances of this case, that the claim for refund of CLAIMANT should be dismissed.

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 Non-precedential decisions are not considered binding upon the Commission.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