

JURISDICTION: OKLAHOMA TAX COMMISSION - DECISION
CITE: 98-01-06-018 / NOT PRECEDENTIAL
ID: P9600364 / P9600366
DATE: 01-06-98
DISPOSITION: DENIED
TAX TYPE: WITHHOLDING
APPEAL: NO APPEAL TAKEN

FINDINGS OF FACT AND CONCLUSIONS OF LAW

Protestants did not appear at the Pre-hearing Conference scheduled in these causes for May 28, 1997. Thereafter, notice was served on the parties that the record in these causes would be closed and these cases would be submitted for decision upon the filing of verified responses to protests by the Division. Protestants did not respond to this notice.

Upon review of the records and files, including the proposed withholding tax assessments of April 12, 1996, the letters of protest received April 23, 1996, and the Division's Verified Response to Protests and attachments, the undersigned finds:

1. That records of the Division indicate Protestants were partners in ANONYMOUS Gas & Pipeline Partners L.P.
2. That on April 12, 1996, the Division caused to be issued proposed withholding tax assessments against Protestants for the period of June, 1995. That the assessments proposed an estimated amount due of \$274.90, inclusive of tax in the amount of \$200.00, interest accrued through May 13, 1996, in the amount of \$24.90, and penalty in the amount of \$50.00.
3. That Protestants timely protested the proposed assessments, asserting that they were not the responsible parties.
4. That the amount in controversy is \$274.90.

CONCLUSIONS OF LAW

WHEREFORE, premises considered, the undersigned concludes as a matter of law that the Tax Commission is vested with jurisdiction over the parties and subject matter of this action, 68 O.S. 1991, § 207; that a proposed assessment is presumed correct and the taxpayer bears the burden of showing that it is incorrect, and in what respect, *Enterprise Management Consultants, Inc. v. Oklahoma Tax Commission*, 768 P.2d 359 (Okl. 1988); and that Protestants have wholly failed to come forward with any evidence to show entitlement to the relief requested, Rule 710:1-5-47 of the *Oklahoma Administrative Code*.

DISPOSITION

THEREFORE, based on the above and foregoing findings and conclusions, it WAS DETERMINED that the protests of Protestants, PROTESTANT "A" and PROTESTANT "B", be denied. It is further DETERMINED that the amount in controversy, plus any additional accrued and accruing interest, be fixed jointly and severally as the deficiency due and owing.

OKLAHOMA TAX COMMISSION

CAVEAT: This decision was **NOT** deemed precedential by the Commission. This means that the legal conclusions are not 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.