JURISDICTION: **OKLAHOMA TAX COMMISSION - DECISION**Error! Bookmark not defined.
CITE: **98-01-22-044 / NOT PRECEDENTIAL**
ID: **P9700079**
DATE: **01-22-98**
DISPOSITION: **DENIED**
TAX TYPE: **SALES**
APPEAL: **NO APPEAL TAKEN**

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. The Business Registration for AN ANONYMOUS BUSINESS (hereinafter Corporation) listed OFFICER ONE and OFFICER TWO as president and vice-president, respectively, of the Corporation.

2. Sales taxes were not reported or remitted by Protestants for the period of December 15, 1995, through March 10, 1996.

3. On or about January 3, 1997, Division issued its proposed sales tax assessment against Protestants for the period and amounts as follows:

December 15, 1995, through March 10, 1996

Tax	$2,258.00
Interest through 2-14-97	283.02
Penalty	225.80
TOTAL	$2,766.82

4. The amounts assessed are based on an estimate.

5. Evidence submitted by the Division indicates that Protestants protested the proposed sales tax assessment and requested information about making payment arrangements.

CONCLUSIONS OF LAW

1. The Oklahoma Tax Commission has jurisdiction of this protest. 68 O.S. § 221.

2. The statutory authority and basis upon which the proposed assessment was issued are 68 O.S. Supp 1995, §§ 1354 and 1361.

3. The burden of proof in all proceedings, unless otherwise provided by law, is on the taxpayer to show in what respect the action or proposed action of the Tax Commission is incorrect. *Oklahoma Administrative Code* 710:1-5-47.

4. Protestant has wholly failed to come forward with any evidence in support of its protest and therefore, has failed to meet its burden of proving in what respect the proposed assessment is incorrect.

5. The protest should be denied.

DISPOSITION

Based on the above and foregoing findings of fact and conclusions of law, it WAS DETERMINED that the sales tax protest of OFFICER ONE, as President of AN ANONYMOUS BUSINESS and as an individual, and of OFFICER TWO, as Vice President of AN ANONYMOUS BUSINESS and as an individual, be denied.

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 Non-precedential decisions are not considered binding upon the Commission.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