

JURISDICTION: OKLAHOMA TAX COMMISSION - DECISION
CITE: 98-01-27-014 / NOT PRECEDENTIAL
ID: P9700053
DATE: 01-27-98
DISPOSITION: DISMISSED
TAX TYPE: SALES
APPEAL: NO APPEAL TAKEN

FINDINGS OF FACT AND CONCLUSIONS OF LAW

Having heard argument of counsel for the Division, and the response by PROTESTANT, and having reviewed the file and record in this matter, the undersigned finds that Taxpayer failed to file his protest within the thirty (30) day time limit provided for filing protests to proposed assessments of taxes. 68 O.S. 1991, § 221(e).

DISPOSITION

THEREFORE, IT WAS DETERMINED that the sales tax protest of PROTESTANT d/b/a ANONYMOUS SHOP, be dismissed in accordance with Rule 710:1-5-46 of the *Oklahoma Administrative Code*. It WAS further DETERMINED that Taxpayer's protest letter be considered a timely filed request for abatement pursuant to 68 O.S. 1991 § 221(e).

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 Non-precedential decisions are not considered binding upon the Commission.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