

JURISDICTION: OKLAHOMA TAX COMMISSION - DECISION
CITE: 98-03-03-006 / NOT PRECEDENTIAL
ID: P9600528
DATE: 03-03-98
DISPOSITION: DISMISSED
TAX TYPE: INCOME
APPEAL: NO APPEAL TAKEN

FINDINGS OF FACT AND CONCLUSIONS OF LAW

Upon review of the files and records, the undersigned finds:

1. That by letters dated September 14, 1990, the Income Tax Division assessed income tax, interest and penalty against Protestant for the 1981, 1982 and 1983 tax years.
2. That the assessments are based Internal Revenue Service Revenue Agent Reports dated July 31, 1986 and number XXX, YYY and ZZZ.
3. That Protestant had not previously filed income tax returns with the State of Oklahoma for the 1981, 1982 and 1983 tax years and did not file amended returns with the state subsequent to the changes made by the Internal Revenue Service.
4. That the aggregate amount assessed against Protestant for the 1981, 1982 and 1983 tax years, inclusive of interest accrued through September 14, 1990, is \$1,112.21.
5. That Protestant did not file a timely protest to the proposed assessments. The letter of Special Appearance filed by Protestant is dated October 20, 1990.

CONCLUSIONS OF LAW

WHEREFORE, premises considered, the undersigned concludes as a matter of law that the Tax Commission is without jurisdiction to consider a protest filed more than thirty (30) days subsequent to the mailing of a proposed assessment, 68 O.S. Supp. 1989, § 221(e); and that a proposed assessment, without further action of the Tax Commission, becomes final and absolute at the expiration of thirty (30) days from the date of the mailing of the same to the taxpayer. *Id.*

DISPOSITION

THEREFORE, based on the above and foregoing findings and conclusions, it WAS DETERMINED that the protest of PROTESTANT, be dismissed. It is further DETERMINED that the amounts of the proposed assessments, inclusive of any additional accrued and accruing interest, be fixed 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 Non-precedential decisions are not considered binding upon the Commission.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.