JURISDICTION: **OKLAHOMA TAX COMMISSION - DECISION**
CITE: **98-03-05-005 / NOT PRECEDENTIAL**
ID: **P9700174**
DATE: **03-05-98**
DISPOSITION: **DENIED**
TAX TYPE: **INCOME**
APPEAL: **NO APPEAL TAKEN**

FINDINGS OF FACT AND CONCLUSIONS OF LAW

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

1. That on or about April 15, 1996, the Division received income tax returns from PROTESTANTS for the 1994 and 1995 tax years.

2. That the returns reported an aggregate income tax liability of $2,246.00.

3. That the reported income tax liability was not remitted by PROTESTANTS.

4. That on or about August 7, 1996, the Division received a "Certified Demand for Proof Jurisdiction" and an "Affidavit of Claim of Exemption from Personal State Income Taxes" from PROTESTANTS.

5. That the tenor of the PROTESTANTS' correspondences is that neither PROTESTANTS nor the income earned by PROTESTANTS is subject to taxation.

6. That on the returns filed by PROTESTANTS, PROTESTANTS admit they are residents of Oklahoma.

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 Oklahoma income tax is imposed upon the Oklahoma taxable income of every resident or nonresident individual, 68 O.S. 1991, § 2355(A); that a "resident individual" is defined to mean "a natural person who is domiciled in this state", 68 O.S. 1991, § 2353(4); and that domicile in itself establishes a basis for taxation, ***Colchensky v. Oklahoma Tax Commission***, 184 Okl. 207, 86 P.2d 329 (1939).

DISPOSITION

THEREFORE, based on the above and foregoing findings and conclusions, it WAS DETERMINED that the protest of PROTESTANTS be denied. It WAS further DETERMINED that the admitted income tax liability, inclusive of 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 Non-precedential decisions are not considered binding upon the Commission.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.