

**JURISDICTION:** OKLAHOMA TAX COMMISSION - DECISION  
**CITE:** 98-05-19-009 / NOT PRECEDENTIAL  
**ID:** P9700228A  
**DATE:** 05-19-98  
**DISPOSITION:** DISMISSED  
**TAX TYPE:** SALES  
**APPEAL:** NO APPEAL TAKEN

### FINDINGS OF FACT AND CONCLUSIONS OF LAW

Upon review of the file and records, including the proposed assessments, the response to the assessments, and the Division's Verified Response and attachments, the undersigned finds:

1. That by letter dated May 2, 1997, the Division caused to be issued against PROTESTANT a proposed sales tax assessment for the period of September 1, 1996 through December 31, 1996, in the aggregate estimated amount of \$2,950.33, inclusive of sales tax in the amount of \$2,500.00, interest accrued through June 13, 1997, in the amount of \$200.33 and penalty in the amount of \$250.00.

2. That PROTESTANT timely responded to the proposed assessment, asserting that ANONYMOUS BUSINESS, INC., d/b/a COMPANY ONE ceased doing business as of November 30, 1996, dissolved for tax purposes effective December 31, 1996, and filed a bankruptcy petition in the Western District of Oklahoma on April 25, 1997. Enclosed with the response were monthly sales tax reports for the period of July, 1996 through January, 1997 and a remittance of \$776.70 which represents the amount of sales tax and interest reported by PROTESTANT for the month of July, 1996.

3. That the error raised by PROTESTANT in her response to the proposed assessment was the amount of the estimated sales tax. The response does not indicate any dispute concerning her personal liability for the amount of the sales tax reflected on the monthly reports.

4. That the Division by letter dated June 13, 1997, caused to be issued against PROTESTANT a proposed sales tax assessment for the period of July, 1996 through August, 1996 in the aggregate amount of \$972.58, inclusive of the sales tax reported by PROTESTANT for the month of August, 1996, in the amount of \$728.55, interest accrued through July 25, 1997, in the amount of \$98.79 and penalty in the amount of \$145.24. A portion of the interest and penalty is attributable to the month of July, 1996.

5. That PROTESTANT did not file a response to the proposed assessment of June 13, 1997.

6. That the Division does not dispute the amounts reflected by the sales tax reports filed by PROTESTANT for the period of September, 1996 through December, 1996.

7. That the aggregate amount due for the period of September, 1996 through December, 1996 is \$1,938.47, inclusive of sales tax in the amount of 1,589.03, interest accrued through August 31, 1997, in the amount of \$190.54 and penalty in the amount of \$158.90.

### 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; and that no case or controversy exists in this cause in that the Division has accepted the amounts reflected by the sales tax reports filed by PROTESTANT for the period of September, 1996 through December, 1996 and PROTESTANT does not dispute her personal liability for the amount of sales tax reflected by the monthly reports.

### DISPOSITION

THEREFORE, based on the above and foregoing findings and conclusions, it WAS DETERMINED that this cause of action be dismissed. It WAS further DETERMINED that the liability as reflected herein for the period of July, 1996 through December, 1996, inclusive of any additional accrued and accruing interest, be fixed as the deficiency due and owing by PROTESTANT.

**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.