JURISDICTION: **OKLAHOMA TAX COMMISSION - DECISION**
CITE: **99-03-23-007 / NOT PRECEDENTIAL**
ID: **P9800180**
DATE: **03-23-99**
DISPOSITION: **DISMISSED**
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 December 16, 1997, the Division caused to be issued a proposed assessment of income tax, interest, and penalty against Protestant.

2. That the total amount assessed for calendar year 1994, inclusive of interest through December 16, 1997, is $4,210.15.

3. That notice of the proposed assessment was mailed to Protestant at her last known address, pursuant to 68 O.S. Supp. 1993, § 208.

4. That the Tax Commission filed Tax Warrant No. ITI XXX in AN ANONYMOUS, County against Protestant on September 15, 1998.

5. That the records of the Tax Commission show Protestant's letter of protest was received on June 5, 1998.

6. That Protestant did not appear at the hearing and did not respond to the notice thereof.

CONCLUSIONS OF LAW

WHEREFORE, premises considered, the undersigned concludes as a matter of law, that Protestant's protest was not timely filed within the relevant statutory provisions, 68 O.S. 1991, § 221(c); and that the Tax Commission lacks jurisdiction to consider the protest, ***Matter of Request of Hamm Production Co.***, 671 P.2d 50 (Okl. 1983) and ***Matter of Phillips Petroleum Co.***, 652 P.2d 283 (Okl. 1982).

DISPOSITION

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 Non-precedential decisions are not considered binding upon the Commission.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