JURISDICTION: OKLAHOMA TAX COMMISSION - DECISION
CITE: 99-07-20-059 / NOT PRECEDENTIAL
ID: P9900019
DATE: 07-20-99
DISPOSITION: DENIED
TAX TYPE: INCOME
APPEAL: NO APPEAL TAKEN

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. By letter dated September 30, 1998, the Division caused to be issued against Protestant a proposed non-file assessment of income tax, penalty and interest for the 1989 tax year. The aggregate amount assessed was $1,125.18, consisting of tax in the amount of $475.00, interest accrued through September 30, 1998, in the amount of $602.68, and penalty in the amount of $47.50.

2. The proposed assessment is based on a Revenue Agents Report/ Service Center Report received by the Division from the Internal Revenue Service.

3. Protestant is a resident of the State of Oklahoma.

4. The Division, after receiving the report and determining from a review of its records that Protestant had not filed an Oklahoma income tax return for the 1989 tax year, utilized the information from the report to determine Protestant's Oklahoma taxable income.

5. By letter dated October 19, 1998, Protestant protested the entire amount of the proposed assessment in controversy due to his indigent status and current incarceration in a correctional facility.

6. Protestant supplemented his protest by letter dated January 22, 1999, which further explains his indigent status.

CONCLUSIONS OF LAW

1. The Oklahoma Tax Commission has jurisdiction of this protest. 68 O.S. § 221.

2. The Oklahoma Income Tax Act imposes an income tax upon the Oklahoma taxable income of every resident or nonresident individual who earns income within the State. 68 O.S. § 2355.

3. Every resident individual is required to make an income tax return stating his or her taxable income, 68 O.S. § 2368, and must transmit the return to the Tax Commission and remit the amount of tax due. 68 O.S. §§ 2355 and 2375.

4. *Oklahoma Administrative Code* 710:1-5-47 provides that the Protestant has the burden of showing in what respect the action or proposed action of the Tax Commission is in error. Protestant has not met this burden of showing that the taxing statutes of the State of Oklahoma do not impose liability for State income tax upon him, or that the amount proposed to be assessed is in error.

5. The protest should be denied.

DISPOSITION

It WAS the DETERMINATION of the Administrative Law Judge, based upon the Specific facts and circumstances of this case, that the income tax protest of PROTESTANT be denied.

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.