

JURISDICTION: OKLAHOMA TAX COMMISSION - DECISION
CITE: 1999-09-23-005 / NOT PRECEDENTIAL
ID: P9900117
DATE: 09-23-99
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 by letters dated February 26, 1999, the Division assessed income tax, interest and penalty against Protester for the 1992 and 1993 tax years.
2. That the assessments are based on Internal Revenue Service Revenue Agent Reports dated February 6, 1996, and numbered XXXXX-XX and YYYYY-YY.
3. That Protester had not previously filed an Oklahoma income tax return for the years in question 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 Protester for the 1992 and 1993 tax years, inclusive of interest accrued through February 26, 1999, is \$16,601.37.
5. That Protester timely responded to the assessments, asserting that the assessment letters fail to state the essential facts necessary to establish an obligation under any taxing and liability statutes and that they otherwise fail to disclose information sufficient to determine whether or not he would owe a tax.

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 a proposed assessment is presumed correct and the taxpayer bears the burden of showing that it is incorrect, and in what respect, *Enterprise Management Consultants, Inc. v. Oklahoma Tax Commission*, 768 P.2d 359 (Okl. 1988); that except in those circumstances where an IRS revision affects items or matters relating to allocation or apportionment, the Tax Commission is bound by the changes made by the IRS, *Oklahoma Administrative Code* 710:50-3-8(d); that the information furnished by the IRS shall be that upon which any tax liability is computed, *Oklahoma Administrative Code* 710:50-5-10(a); and that Protester has neither asserted any cognizable factual errors nor presented any justiciable issues of law in regard to the proposed action of the Division, *Oklahoma Administrative Code* 710:1-5-47.

DISPOSITION

THEREFORE, based on the above and foregoing findings and conclusions, it is DETERMINED that the protest be denied. It is further DETERMINED that the amount in controversy, plus 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.