

JURISDICTION: OKLAHOMA TAX COMMISSION - DECISION
CITE: 2000-02-08-006 / NOT PRECEDENTIAL
ID: P9800248
DATE: 02-08-00
DISPOSITION: DENIED
TAX TYPE: INCOME
APPEAL: NO APPEAL TAKEN

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. That by letters dated May 29, 1998, the Division assessed income tax, interest, and penalty against Protester for the tax years inclusive of 1987 through 1992.
2. That the assessments are based on Internal Revenue Service/Revenue Agent Reports dated December 7, 1994, and numbered XXX through YYY, respectively.
3. That Protester had not previously filed Oklahoma income tax returns for the years in question and did not file amended returns subsequent to the changes made by the Internal Revenue Service.
4. That the aggregate amount assessed against Protester for the years in question, inclusive of interest accrued through May 29, 1998, is \$20,870.28.
5. That Protester timely responded to the assessments, asserting he is not an individual with taxable income since he did not have income from any of the sources set forth in 26 C.F.R. § 1.861-8(f)(1).
6. That Protester did not present any evidence to show he challenged the Internal Revenue Service adjustments for the years in question.

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, Rule 710:50-3-8(d) of the ***Oklahoma Administrative Code***; that the information furnished by the IRS shall be that upon which any tax liability is computed, Rule 710:50-5-10(a) of the ***Oklahoma Administrative Code***; and that Protester has neither asserted any cognizable factual errors nor presented any justifiable issues of law in regard to the proposed action of the Division, Rule 710:1-5-47 of the ***Oklahoma Administrative Code***.

THEREFORE, based on the above and foregoing findings and conclusions, it WAS DETERMINED that the protest of Protester, be denied. It WAS 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.