

JURISDICTION: OKLAHOMA TAX COMMISSION - DECISION
CITE: 2000-06-20-019 / NOT PRECEDENTIAL
ID: P0000068
DATE: 06-20-00
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 29, 2000, the Oklahoma Tax Commission assessed income tax, interest, and penalty against Protester for the 1993 through 1996 tax years.
2. That the assessments are based on Internal Revenue Service Revenue Agent Reports.
3. That Protester had not previously filed income tax returns with the State of Oklahoma for the 1993 through 1996 tax years 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 1993 through 1996 tax years, inclusive of interest accrued through February 29, 2000, is \$3,850.34.
5. That Protestor timely responded to the assessments by filing a document entitled "Notice." That, among other things, the "Notice" (1) notified the Tax Commission that "an investigation is underway into the Oklahoma Individual Income Tax and at the same time, the fraudulent action of the so-called IRS. . .;" (2) concluded that the Protester is "not permitted to file Form 1040, that is, without committing perjury, since I have not been engaged in a U.S. trade or business that has effectively connected gains or gross income. . .;" and, (3) warned that "pending this investigation, a Stay of Execution of Collection and/or Prosecution is in effect." However, Protestor did not provide any information or documentation showing that the assessments are in error.

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 justiciable 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.