JURISDICTION: **OKLAHOMA TAX COMMISSION - DECISION**
CITE: **2000-11-16-019 / NOT PRECEDENTIAL**
ID: **P9200402**
DATE: **11-16-00**
DISPOSITION: **DISMISSED**
TAX TYPE: **INCOME**
APPEAL: **NO APPEAL TAKEN**

FINDINGS OF FACT AND CONCLUSIONS OF LAW
RECOMMENDATION OF DISMISSAL

NOW on this 12th day of October, 2000, the above styled and numbered cause comes on for consideration by the undersigned. Having heard argument of counsel for the Division, and having reviewed the written response by Taxpayer and the file and record in this matter, the undersigned concludes that Taxpayers failed to file a timely protest to the proposed income tax assessments issued by letter dated March 31, 1992, for tax years 1986, 1987 and 1988, 68 O.S. 1991, § 221(c); that the proposed assessment is final and absolute; and that the Tax Commission is without jurisdiction to consider the merits of the protest. See 68 O.S. 1991, § 221(e).

THEREFORE, IT IS THE DETERMINATION of the undersigned that the income tax protest of PROTESTANTS, be dismissed in accordance with Rule 710:1-5-46 of the *Oklahoma Administrative Code*.

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 Non-precedential decisions are not considered binding upon the Commission.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.