

JURISDICTION: OKLAHOMA TAX COMMISSION - DECISION
CITE: 2000-12-19-008 / NOT PRECEDENTIAL
ID: MV990003
DATE: 12-19-00
DISPOSITION: DENIED
TAX TYPE: MOTOR VEHICLE / IRP / IFTA
APPEAL: NO APPEAL TAKEN

FINDINGS OF FACT AND CONCLUSIONS OF LAW

NOW on THE 22nd day of November, 2000, the above styled and numbered cause CAME on for decision pursuant to a hearing on August 10, 2000. Upon review of the files and records, the undersigned finds:

1. That Protestant, made application with the State of Oklahoma under the International Fuel Tax Agreement declaring Oklahoma as his base jurisdiction.

2. That subsequent to the application Protestant was issued a license with Oklahoma as his base jurisdiction.

3. That the Division conducted an IFTA and IRP audit of the available books and records of Protestant.

4. That based on Protestant's failure to fully provide records requested by the Division for audit purposes, the Division utilized the best available information to establish Protestant's fuel tax liability.

5. That as a result of the audit, the Division caused to be issued a proposed fuel tax assessment for the period of October 1, 1995, through September 30, 1998, in the aggregate amount of \$10,641.70, consisting of tax in the amount of \$7,564.19, interest in the amount of \$2,321.09 and penalty in the amount of \$756.42.

6. That a timely protest to the proposed assessment was filed.

7. That Protestant provided additional documentation in the form of fuel tax receipts and mileage statements, resulting in a revised assessment in the aggregate amount of \$5,493.20, consisting of tax due in the amount of \$3,374.80, interest in the amount of \$1,780.92 and penalty in the amount of \$337.48.

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 the subject matter of this action, 68 O.S. § 607(E); that a licensee under the Agreement is required to maintain operational records or make available for audit by the base jurisdiction, Article VII, R700, IFTA Procedural Manual, P500; that the base jurisdiction shall have the authority to estimate the fuel use based on the available records in the event the licensee's records are inadequate to determine the licensee's tax liability, IFTA Audit Manual, A550.100; and that Protestant has not offered any evidence to contradict the revised fuel tax assessment.

DISPOSITION

THEREFORE, based on the above and foregoing findings and conclusions, it WAS DETERMINED that the 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.