

**JURISDICTION:** OKLAHOMA TAX COMMISSION - DECISION  
**CITE:** 2001-03-21-016 / NOT PRECEDENTIAL  
**ID:** P0000230  
**DATE:** 03-21-01  
**DISPOSITION:** DENIED  
**TAX TYPE:** INCOME  
**APPEAL:** NO APPEAL TAKEN

### FINDINGS OF FACT AND CONCLUSIONS OF LAW

Now on this 9<sup>th</sup> day of February, 2001, the above styled and numbered cause comes on for decision pursuant to Section 221(d) of the *Uniform Tax Procedure Code*. PROTESTANT appears pro se. The Audit Division of the Tax Commission (hereinafter "Division") is represented by AN Assistant General Counsel, General Counsel's Office of the Tax Commission.

Protestant did not appear at the Prehearing Conference scheduled in this cause for December 19, 2000. Thereafter, notice was served upon the parties that the record in this cause would be closed and the matter submitted for decision upon the filing of a verified response to protest by the Division. Protestant did not file a response to this notice.

Upon review of the file and records, including the proposed income tax adjustment of September 20, 2000, the letter of protest, and the Division's Verified Response to Protest and attachments, the undersigned finds:

1. That on August 8, 2000, Protestant filed an amended Oklahoma income tax return for the 1999 tax year claiming a sales tax credit in the amount of \$80.00.
2. That the Division audited the amended return and disallowed the sales tax credit and adjusted the amended return.
3. That the credit was disallowed because the claim was not timely filed pursuant to 68 O.S. Supp. 1998, § 5013(A).
4. That by letter dated September 20, 2000, the Division notified Protestant of the adjustment to the amended return.
5. That Protestant timely protested the Division's adjustment to the amended return.

**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 adjustment 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); and that Protestant has failed to prove sufficient facts entitling her to the relief requested, Rule 710:1-5-47 of the ***Oklahoma Administrative Code***, specifically Protestant did not show that the claim for the sales tax credit was timely filed pursuant to 68 O.S. Supp. 1998, § 5013(A).

**DISPOSITION**

THEREFORE, based on the above and foregoing findings and conclusions, it is PROTESTANT 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.