

JURISDICTION: OKLAHOMA TAX COMMISSION - DECISION
CITE: 2001-08-01-012 / NOT PRECEDENTIAL
ID: P0100112
DATE: 08-01-01
DISPOSITION: DENIED
TAX TYPE: INCOME
APPEAL: NO APPEAL TAKEN

FINDINGS OF FACT AND CONCLUSIONS OF LAW

Now on this 14th day of June, 2001, the above styled and numbered cause comes on for decision pursuant to Section 221(D) of the *Uniform Tax Procedure Code*. PROTESTER appears pro se. The Audit Division of the Tax Commission (hereinafter "Division") is represented AN Assistant General Counsel, General Counsel's Office of the Tax Commission.

Upon review of the file and records, the undersigned finds:

1. That by letters dated February 28, 2001, the Oklahoma Tax Commission assessed income tax, interest, and penalty against Protester for the 1995 and 1997 tax years.
2. That the assessments are based on Internal Revenue Code Reports No. XXXXX-XX and YYYYYY-YY, dated September 15, 2000, whereby the IRS changed or corrected Protester's federal taxable income for the years in question.
3. That Protester had not previously filed income tax returns with the State of Oklahoma for the 1995 and 1997 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 1995 and 1997 tax years, inclusive of interest accrued through February 28, 2001, is \$711.58.
5. That Protester timely responded to the assessment by letters dated March 26 and April 16, 2001, stating she was not aware of any taxes for years 1995 and 1997 for which she is liable; that she has requested information from the disclosure officer of Oklahoma; and that she believes the IRS is committing fraud with the information they have supplied the Oklahoma Tax Commission.
6. That the changes or corrections made by the IRS to Protester's federal taxable income for the years in question are final.

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 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***.

DISPOSITION

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