

**JURISDICTION:** OKLAHOMA TAX COMMISSION - DECISION  
**CITE:** 2001-08-21-015 / NOT PRECEDENTIAL  
**ID:** P0100140  
**DATE:** 08-21-01  
**DISPOSITION:** DENIED  
**TAX TYPE:** INCOME  
**APPEAL:** NO APPEAL TAKEN

### FINDINGS OF FACT AND CONCLUSIONS OF LAW

Now on this 23rd day of July, 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 by 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 letter dated April 30, 2001, the Division assessed income tax, interest, and penalty against Protester for the 1995 tax year.
2. That the assessment is based on an Internal Revenue Service Revenue Agent Report dated January 10, 2001, and numbered 01004-05.
3. That Protester had not previously filed an Oklahoma income tax return for the year in question and did not file an amended return with the state subsequent to the changes made by the Internal Revenue Service.
4. That the aggregate amount assessed against Protester for the 1995 tax year, inclusive of interest accrued through April 30, 2001, is \$3,137.15.
5. That Protester timely responded to the assessment, stating, among other things, that she denies being a taxpayer as defined in the IRS code.

**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.