

JURISDICTION: OKLAHOMA TAX COMMISSION - DECISION
CITE: 2003-05-08-05 / NOT PRECEDENTIAL
ID: JM030004
DATE: 05-08-03
DISPOSITION: DISBARMENT OF ROBERTA MORAN AND CARTER'S PERMITS
TAX TYPE: PRACTICE AND PROCEDURE
APPEAL: NO APPEAL TAKEN

FINDINGS OF FACT AND CONCLUSIONS OF LAW

Now on this 9th day of April, 2003, the above styled and numbered cause comes on for decision pursuant to a hearing held in accordance with 68 O.S. 2001, § 236 and OAC, 710:1-5-200, on March 17, 2003. Respondents appear pro se. The Tax Commission is represented by the Office of the General Counsel of the Tax Commission.

A *Petition for Disbarment* of Respondents from further practice before the Tax Commission was filed by the Office of the General Counsel on January 29, 2003. The *Petition* duly set forth the particular allegations against Respondents and the requested relief should the burden of proof of the allegations be met.

Notice of the hearing on the *Petition* was served on Respondents in accordance with 68 O.S. 2001, §§ 236 and 208. Service of the notice was accepted. Respondents did not appear at the hearing on March 17, 2003. Respondent REPRESENTING Carter's Permits advised the Division by phone that he had no intention of continuing to operate a permit service and would not contest the disbarment. He further indicated that he wanted to make sure that Roberta Moran was disbarred.

At the hearing, the Office of the General Counsel made a brief opening statement which mirrored its *Petition for Disbarment*, including the particulars it intended to prove and its prayer of relief. One witness, THE Administrator of the IRP/IFTA Section of the Motor Vehicle Division of the Tax Commission, was called to testify. Exhibits were identified, offered and received into evidence. Upon conclusion of the hearing, the record was closed and the matter was submitted for decision.

FINDINGS OF FACT

Upon review of the file and records, including the record of the hearing and the exhibits received into evidence, the undersigned finds:

1. That RESPONDENTS are registration agents in the business of assisting trucking companies in obtaining their licenses and registrations for purposes of the International Registration Plan ("IRP") and their interstate operations.

2. That as a registration agent of these trucking companies, Respondents prepared and filed applications for temporary permits under the IRP with the Tax Commission.

3. That THE ADMINISTRATOR testified concerning the Division's procedures for the issuance of temporary permits under the IRP. He stated that temporary permits may be issued by the Tax Commission or by authorized tag agents, each having a designated unique block of numbers.

4. That upon various inquiries made to the Oklahoma Tax Commission, an investigation of Commission records concluded that on numerous occasions, Respondents falsified temporary permits that had been originally issued to a specific trucking company and subsequently issued the temporary permits to additional trucking companies. That these permits had been changed to show issuance to the subsequent trucking companies. In addition, the issuance and expiration dates had also been changed.

5. That on at least one occasion, a falsified temporary permit was issued by Respondents to a trucking company, wherein said permit's number had not yet been generated by the Commission for inventory. That said permit was printed on a bogus form which had been created by a party other than the Tax Commission.

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 cause, 68 O.S. 2001, § 236 and OAC, 710:1-5-200; that an agent, accountant, attorney or other person representing taxpayers before the Tax Commission may be disqualified from practice before the Commission for a stated period of time, or indefinitely, OAC, 170:1-5-200(g); that for purposes of the Uniform Tax Procedure Code¹ "person" is defined to include "an individual, trust, estate, fiduciary, partnership, limited liability company, or a corporation, and shall include any municipal subdivision of the state", 68 O.S. 2001, § 202(e); that the grounds for suspension or disbarment include incompetence or disreputableness, or preparation of a false or fraudulent report or return in any particular whatsoever, 68 O.S. 2001, § 236; and that here the evidence proves that Respondents have violated the provisions of Section 236, in particular, Respondents prepared or caused to be prepared falsified and fraudulent temporary permits.

¹68 O.S. 2001, § 201 et seq.

DISPOSITION

THEREFORE, it is DETERMINED that Respondents, Roberta Moran and Carter's Permits, be indefinitely suspended and disbarred from further practice before the Tax Commission, and prohibited from the preparation or filing on behalf of or as an agent for any other person any report, return or application required or provided for under the provisions of the tax laws or motor vehicle registration laws of this state.

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.