JURISDICTION: **OKLAHOMA TAX COMMISSION - DECISION**
CITE: **2003-05-22-06 / NOT PRECEDENTIAL**
ID: **P0300011**
DATE: **05-22-03**
DISPOSITION: **DENIED**
TAX TYPE: **INCOME**
APPEAL: **NO APPEAL TAKEN**

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. Protestant filed his 1997 Oklahoma income tax return on June 4, 1998.

2. On October 31, 2002, the Audit Division of the Oklahoma Tax Commission issued a proposed assessment of additional income tax, interest and penalty for tax year 1997 in the aggregate amount of $664.41, consisting of $373.00 tax, interest through October 31, 2002, in the amount of $254.11 and $37.30 penalty.

3. The proposed assessment was based on information obtained from the Internal Revenue Service that Protestant=s federal adjusted gross income for tax year 1997 was corrected. The Division utilized this information to make an adjustment to Protestant=s Oklahoma taxable income for the 1997 tax year.

4. Protestant did not file an amended return with the state subsequent to the changes made by the Internal Revenue Service.

5. Protestant, by letter dated December 23, 2002, protested the assessment.

CONCLUSIONS OF LAW

1. The Oklahoma Tax Commission is vested with jurisdiction over the parties and subject matter of this action. 68 O.S. 1991, ∋ 207.

2. The Oklahoma adjusted gross income of any individual taxpayer is computed by starting with the amount reported as adjusted gross income to the federal government, or in the event of adjustments thereto by the federal government, as finally ascertained under the Internal Revenue Code. See, 68 O.S. 1991, ∋∋ 2353(13) and 2358.

3. The information furnished by the IRS shall be that upon which any tax liability is computed. *Oklahoma Administrative Code 710:50-5-10(a)*.

4. 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. *Oklahoma Administrative Code 710:50-3-8(d)*.

5. The burden of proof in all proceedings, unless otherwise provided by law, is on the taxpayer to show in what respect the action or proposed action of the Tax Commission is incorrect. *Oklahoma Administrative Code 710:1-5-47*.

6. The Division's proposed assessment of taxes is based on the information provided by the Internal Revenue Service to the Oklahoma Tax Commission and the Division has acted within the applicable law and rules in determining Protestant's income tax liability for the year at issue.

7. Protestant has failed to present any evidence that the IRS has modified its determination of Protestant's adjusted gross income for the 1997 tax year.

8. The protest should be denied.

DISPOSITION

It is the DETERMINATION of the OKLAHOMA TAX COMMISSION, based upon the specific facts and circumstances of this case, that the income tax protest 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.