

JURISDICTION: OKLAHOMA TAX COMMISSION - DECISION
CITE: 2003-11-13-03 / NOT PRECEDENTIAL
ID: P0300154
DATE: 11-13-03
DISPOSITION: DENIED
TAX TYPE: INCOME
APPEAL: NO APPEAL TAKEN

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. That by letter dated December 2, 2002, the Oklahoma Tax Commission assessed income tax, interest, and penalty against Protester for the 1998 tax year.

2. That the assessment is based on information made available to the Tax Commission which indicated that during 1998, Protester had income from Oklahoma sources sufficient to require the filing of an Oklahoma income tax return.

3. That Protester had not previously filed an income tax return with the State of Oklahoma for the 1998 tax year 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 1998 tax year, inclusive of interest accrued through January 1, 2003, is \$6,091.94.

5. That Protester timely responded to the assessment by filing copies of a document to the Internal Revenue Service, Oklahoma City, Oklahoma, dated January 29, 2003, and entitled "Request for Notice of Requirement to File Income Tax Returns." The document was accompanied by Protestant's "Affidavit of Material Facts." Among other things, Protester asserted that he is not required to keep books and records or file returns since there are no implementing regulations which are applicable to his fact circumstances. However, no information or documentation was provided to show that the proposed assessment is in error.

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 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.