

**JURISDICTION:** OKLAHOMA TAX COMMISSION DECISION  
**CITE:** 87-11-17-34 / NON-PRECEDENTIAL  
**ID:** P-86-308  
**DATE:** NOVEMBER 17, 1987  
**DISPOSITION:** DISMISSED  
**TAX TYPE:** INCOME  
**APPEAL:** NO APPEAL TAKEN

**ORDER OF DISMISSAL**

The joint motion of the parties to dismiss the above styled and numbered cause comes on for consideration pursuant to assignment regularly made to ALJ, Administrative Law Judge, by the Oklahoma Tax Commission. Having reviewed the file, it appears that the issues in dispute have been resolved and that the Protestants agree that the Income Tax Division's administrative denial of the claimed credit was proper and in accordance with the Oklahoma Income Tax Statutes.

THEREFORE, IT IS THE ORDER of the OKLAHOMA TAX COMMISSION that the protest of PROTESTANTS be dismissed with prejudice in accordance with Rule 25 of the Rules of Practice and Procedure before the Oklahoma Tax Commission.

OKLAHOMA TAX COMMISSION

CAVEAT: This decision was NOT deemed precedential by the Commission. This means that the legal conclusions are 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 Non-precedential decisions are not considered binding upon the Commission.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.