JURISDICTION: **OKLAHOMA TAX COMMISSION**
CITE: **89-01-26-16 / NON-PRECEDENTIAL**
ID: **P-88-327-P**
DATE: **JANUARY 26, 1988**
DISPOSITION: **DISMISSED**
TAX TYPE: **SALES**
APPEAL: **NO APPEAL TAKEN**

ORDER OF DISMISSAL

Having reviewed the file, it appears as follows:

1. On January 4, 1988, the Business Tax Division assessed Protestant sales tax, penalty and interest for the audit period July 2, 1985, through May 31, 1987, as follows:

Tax:	$2,085.17
Interest through 1-15-88:	218.89
Penalty through 1-15-88:	208.52
TOTAL:	$2,512.54 (sic)

2. Protestant filed a protest to the above-referenced assessment.

3. On or about November 15, 1988, Protestant paid the tax as assessed in the amount of $2,085.17.

4. Protestant now seeks a discretionary waiver of the assessed penalty and interest pursuant to 68 O.S. §220 before the Oklahoma Tax Commission separate and apart from these proceeding.

5. That no issues remain in dispute.

THEREFORE, it is the ORDER of the OKLAHOMA TAX COMMISSION that the protest of PROTESTANT d/b/a RESTAURANT be dismissed.

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 Non-precedential decisions are not considered binding upon the Commission.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.