JURISDICTION: **OKLAHOMA TAX COMMISSION**
CITE: **90-04-24-039 / NON-PRECEDENTIAL**
ID: **P-88-414-P**
DATE: **APRIL 24, 1990**
DISPOSITION: **DISMISSED**
TAX TYPE: **SALES / MIXED BEVERAGE**
APPEAL: **NO APPEAL TAKEN**

ORDER OF DISMISSAL

Having reviewed the file, the undersigned finds as follows:

1. On July 29, 1988, Protestant was assessed sales and mixed beverage gross receipts tax for the audit period July 1, 1985, through April 30, 1988, as follows:

Sales Tax Due	$ 5,368.23
Interest through 8/15/88	965.38
Delinquency Penalty through 8/15/88	536.83
Total Amount Due	$ 6,870.44
Mixed Beverage Tax Due	$ 8,699.56
Interest through 8/15/88	1,554.72
Delinquency Penalty through 8/15/88	869.97
Total Amount Due	$11,124.25

2. Protestant filed a timely protest to the assessments.

3. During the pendency of this protest, the Oklahoma Tax Commissioners issued Order No. 89-10-12-005 concerning the correct calculation of mixed beverage gross receipts tax prior to June 29, 1987. The order of the Commission has resulted in a reduction of the amount of tax due from Protestant for the audit period.

4. The adjusted tax due from Protestant for sales and mixed beverage gross receipts tax is as follows:

Revised Sales Tax Due	$ 3,944.15
Interest through 11/15/89	1,414.94
Penalty	394.42
Total Amount Due	$ 5,753.51
Revised Mixed Beverage Tax Due	$ 6,415.09
Interest through 11/15/89	2,304.83
Penalty	641.51
Total Amount Due	$ 9,361.43

5. On February 22, 1990, Protestant paid the adjusted tax due for the audit period.

6. On March 15, 1990, Protestant requested and received a waiver of penalty and interest on the adjusted tax, subject to approval by the District Court.

7. There remain no issues in controversy between the parties and the protest filed herein should be dismissed.

THEREFORE, it is the ORDER of the OKLAHOMA TAX COMMISSION that the sales and mixed beverage tax protest of PROTESTANT d/b/a BUSINESS docketed P-88-414 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 Non-precedential decisions are not considered binding upon the Commission.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.