JURISDICTION: **OKLAHOMA TAX COMMISSION**
CITE: **90-12-17-005 / NON-PRECEDENTIAL**
ID: **P-88-315-P**
DATE: **DECEMBER 17, 1990**
DISPOSITION: **DISMISSED**
TAX TYPE: **WITHHOLDING**
APPEAL: **NO APPEAL TAKEN**

ORDER OF DISMISSAL

The Agreed Motion to Dismiss Case and Close File filed by the parties in this matter comes on for consideration. Having reviewed the file, including the Agreed Motion, the undersigned finds as follows:

1. By letter dated December 11, 1987, the Division proposed assessment (the "Proposed Assessment") against Protestant of Oklahoma withholding taxes and interest for the period January 1, 1986, through December 31, 1986.

2. On February 10, 1988, Protestant timely protested the Proposed Assessments of Oklahoma withholding taxes and interest resulting in these proceedings.

3. On October 20, 1988, a pre-hearing conference was held before ALJ, Administrative Law Judge.

4. On October 18, 1990, upon a review of all pertinent documentation, the Division withdrew their assessment on Protestant for the reason that the Protestant does not appear to be a responsible officer as required for withholding tax liability.

5. Under Rule 6 of the Rules of Practice and Procedure Before the Oklahoma Tax Commission and 68 O.S. Supp. 1989, §205, these proceedings (and the Resolution) are of a confidential nature. Under the Resolution, the Division has agreed confidentiality will be indefinitely maintained, unless confidentiality is hereafter waived by Protestant, in Protestant's discretion, or as otherwise required by law.

6. The resolution of this proceeding is not binding on either Protestant or the Division with respect to proceedings involving any tax or any tax period other than that specified herein.

7. The protest is now settled and closed. There are no outstanding disputes, controversies or unsettled issues between Protestant and the Division or Commission with respect to the protest.

THEREFORE, it is the ORDER of the OKLAHOMA TAX COMMISSION that the withholding tax protest of PROTESTANT as an officer of COMPANY, docketed P-88-315-P, 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 Non-precedential decisions are not considered binding upon the Commission.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.