JURISDICTION: **OKLAHOMA TAX COMMISSION - DECISION**
CITE: **2001-12-19-010 / NOT PRECEDENTIAL**
ID: **MV010012**
DATE: **12-19-01**
DISPOSITION: **DENIED**
TAX TYPE: **MOTOR VEHICLE REGISTRATION / IRP**
APPEAL: **NO APPEAL TAKEN**

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. That Protestant is a registrant under the provisions of the International Registration Plan ("IRP").

2. At the time of the audit, Protestant's base jurisdiction was Oklahoma.

3. That by letter dated May 10, 2001, the Division requested Protestant's mileage records for the 2000 registration year for purposes of performing an audit of those records under the IRP.

4. That Protestant failed to produce the requested records. However, Protestant submitted a Schedule 1, Form 2290, Schedule of Highway Motor Vehicles for the fiscal year July 1, 1998 through June 30, 1999, on the subject vehicle which reported an address IN STATE X.

5. That by letter dated June 18, 2001, the Division caused to be issued an assessment of additional *STATE X'S* apportioned registration fees.

6. That Protestant timely protested the assessment, claiming he had STATE Z plates from March 4, 1998 to April 14, 1999.

7. That the amount in controversy is $1,359.75, representing an estimation by the Division based on the information received that Protestant operated wholly within STATE X during the relevant period.

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 and 47 O.S. 1991, § 1120; that as a registrant under the provisions of the IRP, Protestant is subject to the audit procedures and policies set forth therein, Appendix F, Article XVI, IRP; that the audit of a registrant under the IRP shall be conducted by its/his base jurisdiction, Article XVI, Section 1600, IRP; that an assessment is presumed correct and the taxpayer bears the burden of showing that it is incorrect, and in

what respect, Rule 710:1-5-47 of the Oklahoma Administrative Code; See, ***Enterprise Management Consultants, Inc. v. Oklahoma Tax Commission***, 768 P.2d 359 (Okl. 1988); that a proper request for Protestant's mileage records was made by the Division, **International Registration Plan**, *Uniform Operation Audit Procedure Guidelines*, Article VI, Section A; and that Protestant's failure to comply with the audit request may result in the assessment of fees and penalties based on an estimation of the operation by the base jurisdiction, Id., at Article VII, Section A.

DISPOSITION

THEREFORE, based on the above and foregoing findings and conclusions, it is recommended that the protest be denied. It is further recommended that the amount in controversy be fixed as the deficiency due and owing.

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.