

**OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES**  
**EXECUTIVE SESSION - CONFIDENTIAL**  
**March 8, 2022**

1. Executive session was held pursuant to 25 O.S. § 307(B)(4)(7), to handle taxpayer matters that are subject to state and federal confidentiality statutes. See also, 1977 OK AG 285.
2. Commissioners present in Executive Session: Chairman Paulk, Vice-Chairman Wood and Secretary-Member Prater.
3. Taxpayer matters:
  - 1) Secretary-Member Prater moved that the Commission cap the delinquent interest to the amount of tax \$62,193.31 for the total recalculated delinquent interest and grant a waiver of one-half of the recalculated delinquent interest in the amount of \$30,696.65, plus the excess capped delinquent interest in the amount of \$19,342.10, for a total waiver of \$50,038.75, upon payment of one-half of the recalculated delinquent interest, plus full penalty, in Case No. P-18-244-G. Vice-Chairman Wood seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did appear
  - 2) Vice-Chairman Wood moved that the Commission cap the delinquent interest to the amount of tax and grant a waiver of one-half of the recalculated delinquent interest, the excess capped delinquent interest and one-half penalty, upon withdrawal of protest, payment of tax, plus one-half of the recalculated delinquent interest and one-half of the penalty, in Case No. P-20-151-G. Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did appear.
  - 3) Chairman Paulk moved that the Commission grant a waiver of delinquent interest in the amount of \$10,119.53 and penalty in the amount of \$1,729.88 for a total of \$11,849.41, as to requesting taxpayer only, in Case No. P-21-194-R. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did appear.
  - 4) Chairman Paulk moved that the Commission grant a waiver of delinquent interest in the amount of \$10,119.53 and penalty in the amount of \$1,729.88 for a total of \$11,849.41, as to requesting taxpayer only, in Case No. P-21-195-R. Secretary-Member Prater seconded the

motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did appear.

- 5) Vice-Chairman Wood moved that the Commission cap the delinquent interest to the amount of tax per period (1989 & 2003-2004) in the amount of \$5,244.72 for the total recalculated delinquent interest and grant a waiver of one-half of the recalculated delinquent interest in the amount of \$2,622.36, plus the excess capped delinquent interest in the amount of \$5,442.86, for a total waiver of \$8,065.22, upon payment of one-half of the recalculated delinquent interest in the amount of \$2,622.36, plus remaining delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting an 18 month pay plan, as recommended by the Division, in Case No. 21-1798493. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did appear.
- 6) Vice-Chairman Wood moved that the Commission cap the delinquent interest to the amount of tax per period (2011) in the amount of \$6,813.46 for the total recalculated delinquent interest and grant a waiver of one-half of the recalculated delinquent interest in the amount of \$3,406.73, plus the excess capped delinquent interest in the amount of \$681.34, for a total waiver of \$4,088.07, upon payment of one-half of the recalculated delinquent interest in the amount of \$3,406.73, plus remaining delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 22-1955374. Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did appear.
- 7) Secretary-Member Prater moved that the Commission cap the delinquent interest to the amount of tax per period (2002, 2004 & 2008) in the amount of \$12,814.39 for the total recalculated delinquent interest and grant a waiver of one-fourth of the recalculated delinquent interest in the amount of \$3,203.60, plus the excess capped delinquent interest in the amount of \$5,842.24, for a total waiver of \$9,045.84, as recommended by the Division, in Case No. 21-1604027. Vice-Chairman Wood seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did appear.
- 8) Vice-Chairman Wood moved that the Commission cap the delinquent interest to the amount of tax per period (2010-2013) in the amount of \$20,080.92 for the total recalculated delinquent interest and grant a waiver of one-fourth of the recalculated delinquent interest in the

amount of \$5,020.23, plus the excess capped delinquent interest in the amount of \$5,201.67, for a total waiver of \$10,221.90, upon payment of three-fourths of the recalculated delinquent interest in the amount of \$15,060.69, plus remaining underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 60 month payment plan, as recommended by the Division, in Case No. 21-1656863. Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did appear.

- 9) Secretary-Member Prater moved that the Commission grant a waiver of full penalty and interest in the amount of \$4,060.97, as recommended by the Division, in Case No. P-20-045-R. Vice-Chairman Wood seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.
- 10) Chairman Paulk moved that the Commission grant a partial release, as recommended by the Division, in Case No. PR-22-007. Vice-Chairman Wood seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.
- 11) Secretary-Member Prater moved that the Commission grant a partial release, as recommended by the Division, in Case No. PR-22-017. Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.
- 12) Chairman Paulk moved that the Commission grant partial innocent spouse relief for 2007 and full innocent spouse relief for 2008 of the joint liability, as recommended by the Division, in Case No. S-21-055. Vice-Chairman Wood seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.
- 13) Secretary-Member Prater moved that the Commission grant partial innocent spouse relief of the joint liability, as recommended by the Division, in Case No. S-21-058. Vice-Chairman Wood seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.
- 14) Case No. 20-1612163 was continued at the request of the Commission.

- 15) Vice-Chairman Wood moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$670.81, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting an 18 month pay plan, as recommended by the Division, in Case No. 21-1592560. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.
- 16) Vice-Chairman Wood moved that the Commission cap the delinquent interest to the amount of tax per period (2009-2010) in the amount of \$8,368.18 for the total recalculated delinquent interest and grant a waiver of one-fourth of the recalculated delinquent interest in the amount of \$2,092.05, plus the excess capped delinquent interest in the amount of \$611.00, for a total waiver \$2,703.05, as recommended by the Division, in Case No. 21-1603952. Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.
- 17) Secretary-Member Prater moved that the Commission grant a waiver of one-half delinquent use tax interest in the amount of \$463.17 and the sales tax delinquent interest accrued between 11/2019 and 02/2020 in the amount of \$494.06, for a total waiver of \$957.23, upon payment of the remaining delinquent interest and delinquent penalty, as recommended by the Division, in Case No. 21-1604151. Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.
- 18) Chairman Paulk moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$450.79, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 21-1614098. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.
- 19) Chairman Paulk moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$174.47, as recommended by the Division, in Case No. 21-1614207. Vice-Chairman Wood seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.

- 20) Secretary-Member Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$254.10, plus one-half delinquent penalty, in Case No. 21-1628026. Vice-Chairman Wood seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.
- 21) Secretary-Member Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$3,366.82, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 24 month pay plan, in Case No. 21-1628516. Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.
- 22) Vice-Chairman Wood moved that the Commission grant a waiver of delinquent interest and delinquent penalty in the amount of \$5,709.21, as recommended by the Division, in Case No. 21-1646436. Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.
- 23) Vice-Chairman Wood moved that the Commission grant a waiver of delinquent penalty in the amount of \$200.00, as recommended by the Division, in Case No. 21-1657821. Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.
- 24) Secretary-Member Prater moved that the Commission grant a waiver of delinquent penalty in the amount of \$1,669.30, upon payment of delinquent interest, as recommended by the Division, in Case No. 21-1711090. Vice-Chairman Wood seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.
- 25) Chairman Paulk moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$3,721.76, as recommended by the Division, in Case No. 21-1728271. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.
- 26) Secretary-Member Prater moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$753.34, upon

payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 24 month pay plan, in Case No. 21-1828204. Vice-Chairman Wood seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.

- 27) Chairman Paulk moved that the Commission grant a waiver of delinquent penalty in the amount of \$3,130.38, in accordance with Voluntary Disclosure Agreement 1900958, as recommended by the Division, in Case No. 22-1968933. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.
- 28) Vice-Chairman Wood moved that the Commission grant a waiver of delinquent interest in the amount of \$37.84, plus delinquent penalty in the amount of \$200.14 for a total waiver of \$237.98, as recommended by the Division, in Case No. 22-1978783. Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.
- 29) Chairman Paulk moved that the Commission grant a waiver of delinquent penalty in the amount of \$250.20, as recommended by the Division, in Case No. 21-1622944. Vice-Chairman Wood seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.
- 30) Secretary-Member Prater moved that the Commission grant a waiver of delinquent penalty in the amount of \$632.30, upon payment of delinquent interest, as recommended by the Division, in Case No. 21-1623913. Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.
- 31) Vice-Chairman Wood moved that the Commission grant a waiver of delinquent penalty in the amount of \$1,017.77, upon payment of delinquent interest, as recommended by the Division, in Case No. 21-1629013. Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.
- 32) Chairman Paulk moved that the Commission grant a waiver of delinquent penalty in the amount of \$44.77, as recommended by the Division, in Case No. 21-1633113. Vice-Chairman Wood seconded the

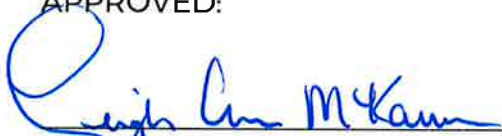
motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.

33) Vice-Chairman Wood moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Hearing Officer, in Case No. SJ-21-004-F. Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.

34) Vice-Chairman Wood moved that the Commission adopt the Findings, Conclusions and Recommendations of the Administrative Hearing Officer, in Case No. SJ-21-005-F. Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted. Taxpayer did not appear.

35) Commissioners discussed the promotion and title change of the Headquarters Attorney 1 position. (See open session minutes for vote).

APPROVED:

  
Assistant Secretary

  
Shelly Paulk, Chairman

  
Mark A. Wood, Vice-Chairman

  
Charles T. Prater, Secretary-Member