

## CHAPTER TWO

### TAX ADMINISTRATION AND PROCEDURES

#### § 1. Statement of Purpose

It is the policy of the Absentee Shawnee Tribal Government to provide governmental services within the jurisdiction of the Tribe. To finance the Tribe's governmental responsibilities and regulate those operating within its jurisdiction, the Tribe has the inherent sovereign authority to impose taxes on goods and activity within its jurisdiction and to license and regulate certain conduct. The Licensing and Tax Code sets forth the taxes, regulation and licensing of conduct and activity within the Tribal jurisdiction.

#### § 2. Citation

This Code may be cited as the Absentee Shawnee Tax Licensing and Tax Code (AST-Tax Ch. \_\_\_, S \_\_\_).

#### § 3. Definitions

These definitions shall apply throughout the Tax Laws of the Absentee Shawnee Tribe. Definitions applicable to specific tax laws will be set forth in those chapters.

(a) "Absentee Shawnee Tax Laws" or "Tribal Tax Laws" means the tax laws enacted by the Absentee Shawnee Tribe, including but not limited to, the tax laws enacted and made part of this Code.

(b) "Commission" or "Tax Commission" means the Absentee Shawnee Tax Commission, which shall be the agency of the Absentee Shawnee Tribe of Oklahoma authorized to exercise any powers of the Commission under the Absentee Shawnee Tax Laws.

(c) "Levy" means the lawful power hereby invested in the Commission to assess taxes and seize and take into possession or to require the present or future surrender to the Commission of any property or rights to property belonging to a delinquent taxpayer.

(d) "Lien" means a charge, hold and encumbrance upon the property of a taxpayer to secure the payment of any tax, penalty, fee or interest due to the Tribe as authorized in Section 21 of this Chapter.

(e) "Overpayment" means any amount paid by any person to the Tribe pursuant to this chapter or any tax law subject to this chapter, or withheld from the person, in excess of the amounts due at the time of the payment or at the time the amount withheld is credited against the amount due.

(f) "Person" means any individual, estate, trust, receiver, cooperative association, club, corporation, company, firm, partnership, joint venture, syndicate or other entity, including to the extent permitted by law, any federal, state, tribal or other government or any department, agency, instrumentality or political subdivision of any federal, state or other government.

(g) "Tax" means the total amount of each tax imposed and required to be paid under the provisions of the Tribal Tax Laws subject and, unless the context otherwise requires, includes the amount of any interest or civil penalty relating thereto.

(h) "Taxpayer" means every person who is liable for the payment of any tax under the tax laws of the Absentee Shawnee Tribe of Oklahoma.

(i) "Tribe" means the Absentee Shawnee Tribe of Oklahoma, a federally recognized Indian Tribe.

#### **§ 4. Use of Tax Revenues**

Unless a specific purpose is specified elsewhere in the Code, all tax revenues shall be deposited in the Tribal Treasury and appropriated for tribal purposes by the Executive Committee.

#### **§ 5. Jurisdiction**

The jurisdiction of the Absentee Shawnee Tax Commission shall be concurrent with the jurisdiction of the Absentee Shawnee Tribe.

#### **§ 6. Required Records; Information Returns**

(a) Every person engaged in activity that is subject to taxation under the Absentee Shawnee Tax Laws shall maintain books and records of account or other records in a manner that will permit the accurate computation of tribal taxes.

(b) The Tax Commission may by regulation require any person doing business within the Tribe's jurisdiction to submit to the Tax Commission information returns that the Tax Commission deems reasonable and necessary for identifying taxable transactions or property, determining the amount of any tax due, or otherwise to properly administer any Tribal Tax Law.

#### **§ 7. Audits of Taxpayer Records**

(a) The Tax Commission shall cause the records and books of account of taxpayers to be inspected or audited at such times as the Tax Commission deems necessary for the effective execution of the Commissioner's responsibilities.

(b) Auditors and other officials of the Tax Commission are authorized to request and require the production for examination of the records and books of account of a taxpayer.

2-2

(c) Taxpayers shall, upon the Tax Commission's request make their records and books of account available for inspection at reasonable hours to the auditor or official of the Tax Commission who properly identifies himself to the taxpayer.

(d) Liability for tax, interest, and penalties identified in an audit shall be computed from the date the tax should have been paid on the taxable transaction or incident, irrespective of when the audit is performed or the tax liability is discovered by the Tax Commission.

(e) For the purpose of establishing or determining the extent of the liability of any person for any tax, for the purpose of collecting any tax, or for the purpose of enforcing any tax, the Tax Commission is authorized to examine business premises, property and equipment and to examine and require the production of any relevant records, books, information or evidence.

## **§ 8. Subpoenas**

(a) The Tax Administrator is hereby granted the power to issue subpoenas, which shall be returnable no less than ten (10) days from the date of service, as may be necessary to carry out the purposes of this Title.

(b) Any subpoena issued by the Tax Administrator shall state with reasonable certainty the nature of the evidence required to be produced, the time and place the evidence is to be produced, the consequences of failure to obey the subpoena, and shall be attested by a Tax Commissioner.

(c) If any person served with a subpoena neglects or refuses to produce records or other evidence or to allow the inspection of equipment, records, books, information or evidence identified in the subpoena, the Tax Commission may invoke the aid of any court of competent jurisdiction to enforce the subpoena.

## **§ 9. Tax Due Date; Taxpayer Returns; Extension of Time**

(a) Taxpayers are liable for tax at the time of and after the transaction or incident giving rise to the tax until payment is made. Taxes are due on and after the date for payment specified in the applicable tax chapter.

(b) Every taxpayer shall, on or before the date on which payment of the tax is due, file a complete tax return in the form prescribed by the Tax Commission.

(c) The failure to file a tax return, or the filing of an incomplete or otherwise inadequate tax return, may result in the computation and assessment of the tax or additional penalties by the Tax Commission.

(d) All taxes due to the Tribe shall be paid to the Tax Commission in the name of the Absentee Shawnee Tribe of Oklahoma. Delivery to the Tax Commission of a check that is not paid upon presentment does not constitute payment. All tax returns and reports shall be filed with the Tax Commission.

2-3

(e) The Tax Commission may, for good cause, extend in favor of a taxpayer, for no more than a total of sixty (60) days, the date on which payment of any tax is required or on which any return shall be filed, but no extension of time shall prevent the accrual of interest as otherwise provided by this chapter. A request for extension of time must be filed on or before the date the tax or return is due in the absence of an extension. If the Tax Commission believes it necessary to assure the collection of the tax, the Tax Commission may require, as a condition of granting any extension, that the taxpayer furnish security for the estimated amount of the tax, including interest and any applicable civil penalties.

(f) Payments shall be considered timely made if postmarked before midnight on the date on which payment is due or if received by the Tax Commission by the close of the business day on which payment is due.

## **§ 10. Delinquent Taxpayer**

(a) Any taxpayer to whom taxes have been assessed who does not, within thirty (30) days after the assessment, make payment, protest the assessment as provided in Section 27 of this Chapter or furnish security for payment acceptable to the Tax Commission becomes a delinquent taxpayer and remains delinquent until:

1. Payment of the total amount of all such taxes, interest and penalties is made;
2. Security is furnished for payment; or
3. No part of the assessment remains unabated.

(b) If a taxpayer files a protest as provided in Section 27 of this Chapter, the taxpayer nevertheless becomes a delinquent taxpayer upon failure of the taxpayer to appear at any conference or hearing set for the protest, or upon failure to perfect any available appeal from any adverse decision, unless the taxpayer makes payment of the total amount of all taxes, including penalty and interest, assessed and remaining unabated or furnishes security for payment.

## **§ 11. Assessment of Taxes; Presumption of Correctness**

(a) If the Tax Commission determines that a taxpayer is liable for taxes that are due and unpaid and that have not been previously assessed to the taxpayer, the Tax Commission shall promptly issue a written assessment of the tax to the taxpayer. The notice of assessment shall identify the nature and amount of taxes claimed, demand payment of the tax, and inform the taxpayer of the remedies available to the taxpayer.

(b) Assessments of tax are effective when a notice of tax assessment issued by the Tax Commission is mailed or delivered in person to the taxpayer against whom the liability for tax payment is asserted.

2-4

(c) When taxes have been assessed to a taxpayer and remain unpaid after the date payment is due, the Tax Commission may demand payment at any time, except as limited by Section 14 of this Chapter.

(d) Any property valuation, assessment of taxes or demand for payment made by the Tax Commission is presumed to be correct, and the taxpayer has the burden of showing the valuation, assessment or demand is not correct.

## **§ 12. Address of Notices; Timely Filing**

(a) Any notice required or authorized by this Chapter to be given by mail is effective if mailed or personally delivered by the Tax Commission to the taxpayer or other person at the last address shown in the records of the Tax Commission. Any notice, return, application or payment required or authorized to be delivered to the Tax Commission by mail shall be addressed to the Absentee Shawnee Tax Commission, Absentee Shawnee Tribal Complex, 2025 S. Gordon Cooper Drive, Shawnee, Oklahoma 74801.

(b) All notices, returns, applications or payments authorized or required to be made or given by mail are timely if mailed on or before the date on which they are required, as shown by the postmark on the document.

## **§ 13. Limitations Period for Assessments and Collections**

(a) No initial assessment of tax may be made by the Tax Commission after three (3) years have elapsed following the date of the taxable transaction or incident.

(b) No administrative or judicial action or proceeding shall be initiated to collect assessed taxes after five (5) years have elapsed following the date on which the tax was assessed.

(c) Nothing in this section shall relieve a taxpayer from responsibility for taxes assessed, or proceedings initiated prior to the limitations period, but where the proceedings have extended beyond the limitations date.

#### **§ 14. Collection of Taxes; Attorney's Fees**

(a) The Tax Commission is hereby authorized to bring any necessary action in any appropriate Court for the collection of any taxes, penalties or interest assessed and unpaid. Such action shall be civil in nature and all penalties and interest shall be in the form of civil damages for non payment. Any civil remedies, including but not limited to garnishment, lien, levy, attachment, and execution, shall be available for the collection of any monies due the Tribe. The Tax Commission may request the Tribal Attorney to bring any necessary action on behalf of the Tax Commission.

(b) If the Tax Commission brings a collection action against a taxpayer and prevails on any claim, the taxpayer shall be liable for the cost of attorney fees generated by the necessary action for collection.

2-5

#### **§ 15. Action to Enjoin Unlicensed Activities**

In addition to the remedies available for the collection of monies, the Tax Commission is authorized to bring an action in any appropriate court to enjoin the beginning or operation of any unlicensed business, activity, or function when Tribal Law requires a license be issued for such business, activity, or function.

#### **§ 16. Seizure of Property by Levy**

(a) The Tax Commission may proceed to collect tax from a delinquent taxpayer by levy upon all property or rights to property of the taxpayer and the conversion thereof to money by appropriate and lawful means.

(b) The Tax Commission may proceed to levy any property declared contraband by any Section of this Title, or upon which any tax assessed is in excess of sixty (60) days past due.

(c) A levy is made by taking possession of property pursuant to authority contained in a warrant of levy or by the service, by the Tax Commission or any law enforcement officer, of the warrant upon the taxpayer or other person in possession of property or rights to property of the taxpayer or upon any person owing or who will owe money to the taxpayer, ordering him to reveal the extent thereof and to surrender it to the Tax Commission forthwith or to agree to surrender it or the proceeds therefrom in the future, on the terms and conditions stated in the warrant.

(d) A warrant of levy shall:

1. bear on its face a statement of the authority for its service and compelling compliance with its terms, and shall be attested by the Tax Administrator;

2. identify the taxpayer whose liability for taxes is sought to be enforced, the amount thereof and the date or approximate date on which the tax became due;
3. order the person on whom it is served to reveal the amount of property or rights to property in his possession that belong to the taxpayer and the extent of his own interest therein, and to reveal the amount and kind of property or rights to property of the taxpayer that are, to the best of his knowledge, in the possession of others;
4. order the person on whom it is served to surrender the property forthwith but may allow him to agree in writing to surrender the property or the proceeds therefrom on a certain date in the future when the taxpayer's right to it would otherwise mature;

2-6

5. state on its face the penalties for willful failure of the person upon whom it is served to comply with its terms; and
6. state that the Tribe claims a lien for the entire amount of tax asserted to be due, including applicable interest and penalties.

### **§ 17. Inventory of Seized Property**

Whenever any authorized person shall seize any property pursuant to this Chapter, he shall inventory and appraise such property and leave a copy thereof with the person from whom it was seized, or if such person cannot be found, at the place from which said property was seized, and deliver a copy of said inventory to the Tax Commission and the Tribal Attorney General.

### **§ 18. Court Action on Levied Property; Redemption**

(a) Within ten (10) days of a seizure by levy, the Tax Commission shall file an action in Tribal Court against said property alleging the nonpayment of taxes and title thereto vested in the Tribe.

(b) Any person claiming ownership, the right to possession or other interest in said property may intervene in said action and raise any defenses which he may have. The Tax Commission shall serve any such persons that are known to the Commission with notice of the court action.

(c) Any persons claiming an interest or right in seized property may redeem such property at any time prior to the entry of a final judgment of forfeiture by paying all taxes, penalties, and interest assessed.

## **§ 19. Sale of Seized Property**

(a) Upon a final order of forfeiture entered by the Tribal Court, the Tax Commission shall circulate an inventory of said property to all divisions of the Tribal Government. Any agency of the Tribal government may submit a request to the Executive Committee that such portion of said property as they can use be retained for the benefit of the Tribe. The Executive Committee shall determine which property will be retained and shall order the Tax Commission to conduct a public tax sale of the remainder, or to destroy any property which is illegal to possess in all circumstances.

(b) The property to be sold shall be sold at public auction at the Tribal headquarters of the Absentee Shawnee Tribe of Oklahoma. Not less than twenty (20) days notice of a tax sale shall be posted in the Tribal Administrative headquarters building and published at least twice in a newspaper of general circulation in the Shawnee, Oklahoma area not less than ten (10) days

2-7

prior to said sale. All funds received at a tax sale after payment of the cost of the tax sale shall be deposited in the Tribal Treasury.

(c) The Tax Commission may conduct tax sales at such times as it deems sufficient property has accumulated to make the sale profitable. The tax liability of any person from whom property was seized shall be reduced by the amount received at sale plus the fair market value of the property retained for the benefit of the Tribe minus the costs of seizure and sale.

## **§ 20. Exempt Property**

The following property shall be exempt from garnishment, attachment, execution and sale from the payment of taxes, penalties, and interest due the Absentee Shawnee Tribe of Oklahoma:

(a) Three-fourths (3/4) of the net wages earned per week by the person or an amount equivalent to forty (40) times the federal minimum hourly wages per week, whichever is greater;

(b) One automobile of fair market value not exceeding Three Thousand Dollars (\$3,000.00);

(c) Tools, equipment, utensils, or books necessary to the conduct of the person's business but not including stock or inventory;



(d) Actual Trust or Restricted title to any lands held in trust by the United States or subject to restrictions against alienation imposed by the United States but not including leasehold and other possessory interest in such property;

(e) Any dwelling used as the actual residence of the taxpayer including up to five acres of land upon which such dwelling is located whether such dwelling is owned or leased by the taxpayer;

(f) Household goods, furniture, wearing apparel, personal effects but not including televisions, radios, electronics, phonographs, tape recorders, firearms, works of art, and other recreational or luxury items;

(g) All ceremonial or religious items; and

(h) Family cemetery plots.

## **§ 21. Lien for Taxes**

If any taxpayer, liable to pay any tax, neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto), shall be a lien in favor of the Absentee Shawnee Indian Tribe of Oklahoma upon all property and rights to property, whether real or personal, belonging to such person.

2-8

## **§ 22. Period of Lien**

Unless another date is specifically fixed by law, the lien imposed by Section 21 of this Chapter shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied.

## **§ 23. Filing of Lien**

(a) The lien imposed by Section 21 of this Chapter shall not be valid as against any purchaser, holder of a security interest, mechanics lien, or judgment lien creditor until notice thereof which meets the requirement of Subsection (b) has been filed by the Tax Commission.

(b) The notice referred to in Subsection (a) shall be filed:

1. Under Absentee Shawnee Tribal Laws with the Tribal Court Clerk.

2. Under State Laws:

(i) Real Property:

In the case of real property, in one office within the State (or the county, or other governmental subdivision) as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property:

In the case of personal property, whether tangible or intangible, in one office within the State (or county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated.

3. Status of Property Subject to Lien:

For purposes of paragraph (1), property shall be deemed to be situated:

(i) Real Property:

In the case of real property, at its physical location; or

2-9

(ii) Personal Property:

In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. The residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

**§ 24. Release of Lien or Discharge of Property**

(a) Release of Lien: Subject to such regulations as the Tax Commission of the Absentee Shawnee Tribe of Oklahoma may prescribe, the Tax Commission shall issue a certificate of release of any lien imposed with respect to any Absentee Shawnee Tribe tax not later than thirty (30) days after the day on which:

1. Liability Satisfied or Unenforceable:

The Tax Commission finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

2. Bond Accepted:

There is furnished to the Tax Commission of the Absentee Shawnee Tribe of Oklahoma and accepted by them, a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## **§ 25. Compromise of Taxes**

(a) At any time after the assessment of any tax, if the Administrator has a good faith doubt of the liability of the taxpayer for the tax, he may with the approval of the Tribal Attorney and Tax Commission, compromise the asserted liability for taxes by entering into a written agreement with the taxpayer that adequately protects the interests of the Tribe.

2-10

(b) A compromise agreement is conclusive as to liability or non-liability for payment of assessed taxes relating to the periods covered by the agreement, and except upon a showing of fraud, or misrepresentation or concealment of a material fact, the agreement shall not be subject to challenge or modification. For purposes of this Section, "concealment" is the intentional failure to disclose all information relevant to tax liability.

## **§ 26. Exhaustion of Administrative Remedies**

No court has jurisdiction to entertain any proceeding by a taxpayer in which he calls into question his liability for any tax or the application to him of any provision of this Chapter, except as a consequence of the appeal by the taxpayer to the Tribal Court from the action and order of the Tax Commission following a protest, as provided in Section 27 of this Chapter.

## **§ 27. Administrative Protest**

(a) A taxpayer may dispute the assessment to the taxpayer of any amount of tax, the application to the taxpayer of any provision of this Title, or the denial of a claim for refund made in accordance with this Chapter, by filing with the Tax Commission a written protest. Every

protest shall identify the taxpayer and the taxes involved and shall state the grounds for the protest and the affirmative relief requested.

(b) Any protest shall be filed within thirty (30) days after:

1. mailing or personal delivery of a notice of assessment;
2. denial of a claim for refund made in accordance with Section 29 of this Chapter; or
3. failure to either allow or deny a claim for refund made in accordance with Section 29 of this Chapter within the time period provided for Tax Commission action.

(c) A protesting taxpayer must timely pay all accrued tax, penalty and interest on or before the date the protest is filed. Delinquent taxes may not be paid under protest.

(d) If a protest is not filed in conformity with this Section, the Tax Commission may proceed to enforce collection of any delinquent tax.

(e) Upon timely payment of the protested tax and receipt of a timely protest, the Tax Commission shall promptly set a date for a hearing on the protest if taxpayer requests a hearing. The taxpayer shall appear at the hearing, either in person or through representatives of his choice. The hearing shall not be open to the public, and shall be conducted in an informal manner. Technical rules of procedure and evidence shall not apply at the hearing, but the hearing shall be conducted to allow the Tax Administrator and the taxpayer to present their evidence and positions in a fair and reasonable manner. At the request of the taxpayer or at the

2-11

initiative of the Tax Administrator, the Tax Commission may conduct a pre-hearing conference to attempt to resolve or narrow any issues raised by the protest.

(f) Following the hearing, the Tax Commission shall issue a written decision on the protest summarizing the basis for the decision. The written decision shall include an order granting or denying the relief requested or granting such part thereof as is appropriate and supported by evidence and it shall inform the protesting taxpayer of the right to, and the requirements for perfection of, an appeal from the decision to the Tribal Court and of the consequences of a failure to appeal. The Tax Commission shall serve the taxpayer with a copy of the decision by certified mail or in person.

(g) The Tax Commission shall issue a final decision on the protest within 120 days after the protest is filed. Failure to issue a final decision within that period shall constitute denial of the protest.

(h) A decision of the Tax Commission that grants in whole or in part a tax refund shall be submitted to and require written signature approval as may be required by tribal law.

## **§ 28. Appeals from Tax Commission's Decision and Order**

(a) If the taxpayer is dissatisfied with the decision and order of the Tax Commission following the hearing, or if the Tax Commission fails to decide the protest within the time required by Section 27 (g) of this Chapter, the taxpayer may appeal to the Tribal Court, but only to the same extent and upon the same theory as was asserted before the Tax Commission. If an appeal is not so taken, the decision and order of the Tax Commission are final.

(b) An appeal shall be perfected by filing a notice of appeal with the Clerk of the Tribal Court, in the form prescribed by the Tribal Court, along with any docketing fee required by law. The date of filing shall be the date the notice of appeal is received and stamped by the Court Clerk.

(c) Simultaneously with the filing of a notice of appeal, the taxpayer shall serve a true copy thereof on the Tax Commission and on the Governor of the Tribe. A certificate stating the date and manner of service shall be filed with the notice of appeal.

(d) The notice of appeal must be filed within thirty (30) days from the date the decision and order of the Tax Commission is served on the taxpayer or from the date the protest is deemed denied under Section 27 (g) of this Chapter.

(e) All appeals shall be upon the record made within the Tax Commission, unless the Tribal Court, on motion of the taxpayer or the Tax Commission permits an evidentiary hearing to supplement the record. Any motion requesting an evidentiary hearing must be filed within fifteen (15) days following the date of filing the notice of appeal. If the court grants the motion, an evidentiary hearing shall be scheduled and notice of the hearing shall be served on the taxpayer and the Tax Commission no less than twenty (20) days prior to the date of the hearing.

2-12

(f) Except as otherwise provided in this Chapter, the rules of procedure and evidence applicable to civil proceedings in the Tribal Court shall apply to the appeal.

(g) The Tribal Court shall independently weigh the evidence of record to assure that the applicable tax laws are lawfully administered, and shall issue a written decision on the appeal.

(h) Nothing in this Chapter shall authorize the Tribal Court to enter any money judgment against the Tax Commission or any other agency of the Tribe other than an order to refund the amount of any tax, interest or civil penalty erroneously paid by the taxpayer. Any refund may, in the discretion of the Tax Commission, be in the form of a credit against future tax payments or in cash.

(i) The decision of the Tribal Court may be appealed to the Supreme Court of the Absentee Shawnee Tribe. *Amended 9/11/02 by Resolution LAS-2002-37.*

(j) A decision of the Tribal Court that grants in whole or in part a tax refund to the taxpayer requires written signature approval as may be required by tribal law for the issuance of the refund check.

## **§ 29. Claims for Refund**

(a) Any person who believes that he has paid a tax subject to this Chapter in excess of the amount for which he is liable, other than in response to an assessment by the Tax Commission, may apply for a refund within three (3) years from the date the tax was paid. The taxpayer has the burden of proving that the tax has been erroneously paid.

(b) Every claim for refund shall be filed as a fully completed amended tax return, shall state the nature of the claim and shall contain information sufficient to allow processing of the claim. Filing a fully completed amended tax return that shows a lesser tax liability than the original return constitutes the filing of a claim for refund for the difference in the tax due shown on the original and amended returns.

(c) In response to a claim for refund, the Tax Commission may authorize the refund to a taxpayer of the amount of any overpayment of tax determined by the Tax Commission to have been erroneously made by the taxpayer, together with allowable interest as described in Section 30 of this Chapter.

(d) The Tax Commission shall issue a written decision on the claim within sixty (60) days after the claim is filed. If the claim is denied in whole or in part, the taxpayer may, within thirty (30) days after mailing of the decision, file a written protest of the denial. If the Tax Commission has not decided the claim within sixty (60) days after the claim is filed, the claim shall be deemed denied. Any protest filed under this Section shall be subject to the procedures established by Sections 27 and 29 of this Chapter.

2-13

(e) Any refund may in the discretion of the Tax Commission be in the form of a credit against future tax payments or in cash.

## **§ 30. Interest on Taxes Erroneously Collected**

If any tax shall be found to be erroneously or illegally collected, interest at the rate of four (4%) percent per annum, computed at the rate of thirty-three hundredths of one percent (.33) percent per month or any fraction thereof, shall be allowed on the amount erroneously or illegally collected. Interest shall begin to accrue sixty (60) days after a claim for refund is filed with the Tax Commission.

### **§ 31. Collection of Interest and Civil Penalties**

(a) Any interest and civil penalties imposed under this Chapter may be collected with the amount of tax to which it relates, without separate assessment.

(b) The Tax Commission may, in its discretion, issue separate assessments of civil penalties for late filing or non-filing of returns or reports. Any such assessment shall be subject to the provisions of this Chapter governing tax assessment.

### **§ 32. Interest on Deficiencies**

(a) If any tax subject to this Chapter is not paid on or before the date on which it becomes due, interest shall be paid to the Tribe on such amount from the first day following the day on which the tax becomes due, without regard to any extension of time, until it is paid; Provided that, if demand is made for payment of any tax, including accrued interest, and if such tax, including accrued interest, is paid within ten (10) days after the date of such demand, no interest on the amount so paid shall be imposed for the period after the date of the demand.

(b) Interest due the Tribe under this Section shall be at the rate of twelve percent (12%) per annum, computed at the rate of one percent (1%) per month or any fraction thereof.

(c) Interest shall not be imposed on interest or on civil penalties.

### **§ 33. Civil Penalties**

(a) In the case of failure, due to negligence or disregard of applicable Chapters and regulations, but without intent to defraud, to pay when due any amount of tax required to be paid there shall be added to the amount of tax as penalty two percent (2%) of the amount of tax due, for each month or any fraction of a month from the date the tax was due until paid, but not to exceed twelve percent (12%) of the tax due.

(b) In the case of failure, with intent to defraud the Tribe, to pay when due any amount of tax required to be paid, there shall be added to the amount of tax as penalty fifty percent (50%) of the tax due for every year, or fraction thereof, the tax remains unpaid.

2-14

(c) In the case of failure, due to negligence or disregard of applicable Chapters and regulations, but without intent to defraud, to file by the date required a return or other report regardless of whether any tax is due, there shall be added to the amount of tax as penalty fifty dollars (\$50.00) for each delinquent return or report.

(d) If any payment required to be made under this Chapter is attempted to be made by check which is not paid upon presentment, such dishonor shall be deemed proof of negligence for purposes of subsection (a) of this Section.

### **§ 34. Attempts to Evade or Defeat Tax**

(a) Any taxpayer who willfully attempts to evade or defeat any tax or the payment thereof, in addition to other penalties provided by this Chapter, shall be subject to a civil penalty assessment of not less than one thousand dollars (\$1,000.00) nor more than ten thousand dollars (\$10,000.00).

(b) The civil penalty assessment authorized by this Section may be imposed by the Tribe Court in a civil proceeding initiated by the Tax Commission against the taxpayer.

### **§ 35. Intent to Defraud**

Any taxpayer who defrauds or attempts to defraud the Tribe in relation to compliance with the Tribal Tax Laws and Regulations, in addition to other penalties, shall be subject to a civil penalty assessment of not less than one thousand (\$1,000.00) or more than twenty thousand (\$20,000.00) dollars. The repeated use of checks that are not paid upon presentment shall be considered fraudulent activity subject to the penalty set forth in this Section.

### **§ 36. Timeliness when Last Day for Performance Falls on Saturday, Sunday or Legal Holiday**

When by any provision of this Chapter the last day for performing any act falls on a Saturday, Sunday or a legal holiday recognized by the Tribe, the performance of the act shall be considered timely if it is performed on the next succeeding day which is not a Saturday, Sunday or a legal holiday.

### **§ 37. Limited Waiver of Sovereign Immunity**

Any challenge to the validity or application of any tax subject to this Chapter may be brought only in the courts of the Tribe, and only in accordance with the procedures established by this Chapter. The Tribe grants a limited waiver of sovereign immunity from suit for the purpose of filing an appeal in Tribal Court as provided in Section 28 of this Chapter. The Tribe does not waive its sovereign immunity from suit in the courts of any other jurisdiction for any claim arising from the administration or enforcement of any tax subject to this Chapter.

### **§ 38. Forgery of Licenses; Civil Penalty**

Any person who falsely or fraudulently forges, embezzles, steals, knowingly converts, knowingly misapplies, or permits to be misapplied or counterfeits any stamps, tags, licenses, or other instrument evidencing payment of taxes prescribed for use in this Title or who shall use, pass, tender as true, or otherwise be in possession of any unauthorized, false, altered, forged,



counterfeited, or previously used instrument for the purpose of evading the payment of taxes imposed by this Title shall be subject to a civil penalty of not less than Five Hundred Dollars (\$500.00) or more than Ten Thousand Dollars (\$10,000.00) for each such violation. Each such counterfeited, embezzled, stolen, converted, misapplied or forged stamp or other instrument shall constitute a separate violation. *Amended 9/11/02 by Resolution LAS-2002-37.*

## **SUBCHAPTER 2.1 - ADMINISTRATIVE PROTESTS**

### **Rule 2.1.1 Administrative Protests, How taken**

(a) Any taxpayer desiring to protest a tax decision or assessment shall file an application for hearing, signed by the taxpayer or the taxpayer's duly authorized agent, setting out therein:

- (1) A statement of the nature of the tax, the amount thereof in controversy, and the action complained of with the date of such action.
- (2) A clear and concise assignment of each alleged error. The taxpayer shall be limited to the assignments of error stated, provided that in the interest of justice the Commission may allow amendment of the application to include additional assignments of error.
- (3) The argument and legal authority upon which each assignment of error is made; provided, that the applicant shall not be bound or restricted in such hearing, or on appeal, to the argument and legal authorities contained and cited in said application.
- (4) A statement of the relief sought by the taxpayer.
- (5) A statement of the witnesses, so far as such witnesses are then known to the taxpayer, showing their names and addresses, and, if the taxpayer so desires, a request that such witnesses be subpoenaed.
- (6) A verification by such person, or his duly authorized agent, that the statements and facts therein contained are true.
- (7) The taxpayer's full name, his taxpayer number if any, and the complete address at which he may be served documents on the protest with his telephone number or the telephone number of his attorney or advocate. All papers mailed to the address supplied by the taxpayer in his application for hearing, or supplied by him later in writing, shall be deemed served at the time of mailing.

### **Rule 2.1.2 Setting Protest for Hearing**

If, in any proper application for a hearing, the taxpayer shall request an oral hearing, the Tax Commission shall grant such hearing, and shall advise the taxpayer by written notice of the date, time, and place of the hearing. The date set for the hearing shall be at least thirty, and not more than sixty days from the date of receipt of the written request for an oral hearing contained in the application for protest. At least fifteen days notice of the hearing shall be given to the taxpayer by certified mail, return receipt requested. In the event that the taxpayer does not

request a hearing, the Commission may set the matter for hearing or may decide the protest on the written briefs as it deems appropriate.

### **Rule 2.1.3 File Documents Part of Record**

The Administrator shall, at least ten (10) days prior to the date set for hearing, or within thirty (30) days of the filing of the protest if no oral hearing is requested, prepare a complete file record containing all correspondence, tax returns, statements, or other document relative to the protest for inclusion in the record, and mail a copy thereof to the taxpayer. The taxpayer shall have the right to review such file record and to offer supplementary material or challenge the relevancy of any of the materials contained in the file record. The file record shall be indexed chronologically by date and shall become a part of the record of the protest.

### **Rule 2.1.4 Brief by Commission**

Within thirty (30) days of the filing of the application for protest containing the arguments and authority relied upon by the taxpayer, the Administrator of the Tax Commission shall respond or cause the tribal prosecutor or attorney to respond thereto in writing. Such time period may be extended by order of the Chairman of the Tax Commission in his discretion, or some Tax Commission member acting upon his behalf or at his direction, upon application.

### **Rule 2.1.5 Response by Taxpayer**

Within fifteen (15) days of the filing of the brief by the Tax Commission, the taxpayer may file this response thereto. Such time period may be extended by order of the Chairman of the Tax Commission at his direction, or some Tax Commission member acting upon his behalf or at his direction, upon application.

### **Rule 2.1.6 Subpoenas**

(a) Issuance. Subpoenas for attendance of witnesses or production of documents or things shall be issued by the Tax Administrator or any member of the Tax Commission. Subpoenas for use in a protest will be issued on motion of a party. A motion to subpoena witnesses may not be denied, provided that the party requesting the subpoena, if they wish for a record of the services thereof to be maintained, shall prepay:

- (1) The certified mailing fees for such subpoena if they wish for the subpoena to be served by certified mail, or;
- (2) A deposit against the total cost of service mileage charged by the Tribal Police for service of subpoenas in the amount of not less than Ten Dollars (\$10.00) for each subpoena, which deposit shall be credited against any service fees earned by the Tribal Police and the balance, if any, returned to the payor, or;
- (3) Service of such subpoenas may be made by any person authorized to serve process in the Tribal Court, or a person appointed by one of the Tax Commissioners for that purpose at the request of a party, and the party requesting

service of the subpoena in such manner shall pay the process server in such manner as they may mutually determine. In all such cases, the person serving the subpoena shall make due return of the subpoena within ten (10) days of service thereof.

(b) Service. Subpoenas may be served in any manner in which a civil complaint and summons, or subpoena may be served in the Tribal Court.

(c) Failure to Appear. A person who has been properly served with a subpoena and fails to appear or produce, without lawful cause, such documents as may be listed in the subpoena, may be deemed to be in contempt of the Tax and the Tax Commission, and the Tax Commission in such cases shall, at the request of the party in whose behalf the subpoena was issued, file an application with the Tribal Court for an order of the Court enforcing such subpoena. If the party issuing such subpoena is the taxpayer and he requests enforcement thereof, he may be required, as condition thereto, to waive in writing his right to a speedy hearing and/or determination of the protest.

(d) Subpoena Unnecessary. A person present at any hearing on a taxpayer protest may be required to testify in the same manner as if he were in attendance upon a subpoena.

#### **Rule 2.1.7 Form of Subpoenas.**

All subpoenas shall be in substantially the same form as attached to these regulations.

#### **Rule 2.1.8 Role of the Tax Commissioners at the Hearing**

The role of the Tax Commissioners in all hearings of the Tax Commission shall be that of finders of fact and interpreters of the law. As such they should hear the evidence submitted by the parties, review the record, and decide from the evidence and the record submitted to them all questions of fact and law presented. It is improper for a Commission member to participate or assist a party in presenting his case before the Commission. However, it is proper for a Commission member to question any witness (after both parties have finished their questioning), the parties, or their counsel, in order to clarify any questions that Commission members may have. A member of the Commission should not discuss the case with either party unless the other party is also there to participate in the discussion.

#### **Rule 2.1.9 Questions Not Addressed By Rules**

All matters of procedure not addressed by these rules shall be subject to order of the Commission entered upon request of a party in a particular protest. In all cases wherein the procedure is not governed by the Code or these rules, the Tax Commission may proceed in any lawful manner.



ABSENTEE SHAWNEE TRIBE OF OKLAHOMA  
TAX COMMISSION  
2025 S. Gordon Cooper Drive  
Shawnee, OK 74801

[Date]

Name  
Address  
City, State, ZIP

**Re: Request for Extension of Time to File Tax Return; Filing Period \_\_\_\_\_**

Dear Taxpayer:

Your request for an extension of time for filing tax returns has been granted. Your [type of tax] tax return previously due on \_\_\_\_\_ is/are now due on \_\_\_\_\_. As a condition of extension time, you are hereby required to submit the following security:

\_\_\_\_\_

In addition, please note that, pursuant to Chapter Two, Section 9(e) of the Absentee Shawnee Licensing and Tax Code, extensions of time do not prevent the accrual of interest on taxes due.

Sincerely yours,

ABSENTEE SHAWNEE TAX COMMISSION

By: \_\_\_\_\_  
Tax Administrator

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA  
TAX COMMISSION  
2025 S. Gordon Cooper Drive  
Shawnee, OK 74801

[Date]

Name  
Address  
City, State, ZIP

**Re: Request for Extension of Time To File Tax Return; Filing Period \_\_\_\_\_**

Dear Taxpayer:

Your request for an extension of time for filing tax returns has been denied.

Pursuant to Chapter Two, Section 9(e) of the Absentee Shawnee Licensing and Tax Code, the failure to file a tax return, or the filing of an incomplete or otherwise inadequate tax return may result in the computation and assessment of the tax or additional penalties by the Tax Commission.

Sincerely yours,

ABSENTEE SHAWNEE TAX COMMISSION

By: \_\_\_\_\_  
Tax Administrator

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA  
TAX COMMISSION  
2025 S. Gordon Cooper Drive  
Shawnee, OK 74801

[Date]

Name  
Address  
City, State, ZIP

**Re: Request for Extension of Time To Pay Tax; Filing Period \_\_\_\_\_**

Dear Taxpayer:

Your request for an extension of time to pay taxes due has been granted. Your tax payment for Filing Period \_\_\_\_\_ is now due on \_\_\_\_\_.

In addition, please note that, pursuant to Chapter Two, Section 9(e) of the Absentee Shawnee Licensing and Tax Code, extensions of time do not prevent the accrual of interest on taxes due.

Sincerely yours,

ABSENTEE SHAWNEE TAX COMMISSION

By: \_\_\_\_\_  
Tax Administrator



ABSENTEE SHAWNEE TRIBE OF OKLAHOMA  
TAX COMMISSION  
2025 S. Gordon Cooper Drive  
Shawnee, OK 74801

[Date]

Name  
Address  
City, State, ZIP

**Re: Request for Extension of Time To Pay Tax; Filing Period \_\_\_\_\_**

Dear Taxpayer:

Your request for an extension of time to pay taxes due has been granted. Your tax payment for Filing Period \_\_\_\_\_ is now due on \_\_\_\_\_.

In addition, please note that, pursuant to Chapter Two, Section 9(e) of the Absentee Shawnee Licensing and Tax Code, extensions of time do not prevent the accrual of interest on taxes due.

Sincerely yours,

ABSENTEE SHAWNEE TAX COMMISSION

By: \_\_\_\_\_  
Tax Administrator

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA  
TAX COMMISSION  
2025 S. Gordon Cooper Drive  
Shawnee, OK 74801

[Date]

Name  
Address  
City, State, ZIP

**Re: Request for Extension of time To Pay Tax; Filing Period\_\_\_\_\_**

Dear Taxpayer:

Your request for an extension of time to pay taxes has been denied.

Your tax payment for Filing Period \_\_\_\_\_ is due on \_\_\_\_\_.

Pursuant to Chapter Two, Section 14 of the Absentee Shawnee Licensing and Tax Code, failure to pay the assessed taxes may prompt the Tax Commission to seek civil remedies.

Sincerely yours,

ABSENTEE SHAWNEE TAX COMMISSION

By: \_\_\_\_\_  
Tax Administrator

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA  
TAX COMMISSION  
2025 S. Gordon Cooper Drive  
Shawnee, OK 74801

[Date]

Name  
Address  
City, State, ZIP

**Re: Notice of Delinquent Taxes**

Dear Taxpayer

Your [Type of Tax] payment for the Filing Period \_\_\_\_\_ in the amount of \$ \_\_\_\_\_ was due on \_\_\_\_\_. To date, the Tax Commission has not received your payment.

**You are now \_\_\_\_ days delinquent in the payment of these taxes.** Pursuant to Chapter Two, Section 21 of the Absentee Licensing and Tax Code, the Tax Commission is empowered to claim a lien for the entire amount due, including applicable interest, addition and penalty. This lien will attach to all property and rights to property belonging to you, whether real or personal.

Taxes past due for Filing Period	=	\$ _____
Late Payment Penalty	=	\$ _____
Interest on past due taxes ( % per month x months)	=	\$ _____
<b>TOTAL AMOUNT DUE TO DATE</b>	=	\$ _____

Additional interest will continue to accrue until full payment of the taxes has been made. Please remit the total amount due within \_\_\_\_ days of the date of this letter. If the Tax Commission has not received your payment by that date, the Commission will file a tax lien against your property.

Sincerely yours,

ABSENTEE SHAWNEE TAX COMMISSION

By: \_\_\_\_\_  
Tax Administrator

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA  
TAX COMMISSION  
2025 S. Gordon Cooper Drive  
Shawnee, OK 74801

[Date]

Name  
Address  
City, State, ZIP

**Re: Notice of Tax Assessment**

Dear Taxpayer:

The Absentee Shawnee Tax Commission has determined that you are liable for [Sales/Lodger's/Possessor Interest/Gaming/Severance/Earnings] taxes due and unpaid for the tax period \_\_\_\_\_ to \_\_\_\_\_ in the amount of \_\_\_\_\_, with penalties and interest in the amount of \_\_\_\_\_. Payment of this tax is due on \_\_\_\_\_.

Pursuant to Section 11 of Chapter 2 of the Absentee Shawnee Licensing and Tax Code, any property valuation, assessment of taxes or demand for payment made by the Tax Commission is presumed to be correct, and the taxpayer has the burden of showing that this assessment is not correct.

If you dispute any or all of the tax assessed above, a written administrative protest may be filed with the Tax Commission within thirty (30) days after the mailing of this assessment. All disputed taxes, penalties and interest must be timely paid on or before such a protest is filed, pursuant to Section 27 of Chapter 2 of the Licensing and Tax Code.

Sincerely yours,

Absentee Shawnee Tax Commission

By: \_\_\_\_\_  
Tax Administrator

  
ABSENTEE SHAWNEE TRIBE OF OKLAHOMA  
TAX COMMISSION  
2025 S. Gordon Cooper Drive  
Shawnee, OK 74801

**NOTICE OF TAX LIEN**

Taxpayer: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date: \_\_\_\_\_

Lien No.: \_\_\_\_\_

The Absentee Shawnee Tribe of Oklahoma Tax Commission, with an address of 2025 S. Gordon Cooper Drive, Shawnee, OK 74801 (“Lien Holder”), has filed a tax lien on property of \_\_\_\_\_, of [address] (“Owner”). This lien was recorded on [date], on [list where lien was recorded].

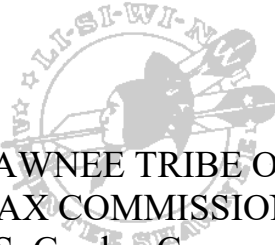
The above lien secures claims of the Lien Holder against the Owner to satisfy payment of taxes, interest, addition and penalty due to the Lien Holder pursuant to provisions of the Absentee Shawnee Licensing and Tax Code.

The above lien attaches to all property and rights to property belonging to the Owner, whether real or personal, wherever it may be located.

The person executing this Notice of Tax Lien on behalf of the Lien Holder is duly authorized to execute this document.

ABSETNEE SHAWNEE TAX COMMISSION

By: \_\_\_\_\_  
Tax Administrator



ABSENTEE SHAWNEE TRIBE OF OKLAHOMA  
TAX COMMISSION  
2025 S. Gordon Cooper Drive  
Shawnee, OK 74801

**RELEASE OF TAX LIEN**  
(When Claim is Satisfied)

Taxpayer: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date: \_\_\_\_\_

Lien No. \_\_\_\_\_

The Absentee Shawnee Tribe of Oklahoma Tax Commission, with an address of 2025 S. Gordon Cooper Drive, Shawnee, OK 74801 ("Lien Holder"), filed a tax lien on property of \_\_\_\_\_, of [address] ("Owner"). This lien was recorded on [date], on [list where lien was recorded].

The property is described as follows: [insert description of property]

The above lien secured claims of the Lien Holder against the Owner to satisfy payment of taxes, interest, addition and penalty due to the Lien Holder pursuant to provisions of the Absentee Shawnee Licensing and Tax Code.

Now, in consideration of \$\_\_\_\_\_ and other valuable consideration paid by the Owner, the receipt and sufficiency of which are acknowledged, the Lien Holder hereby:

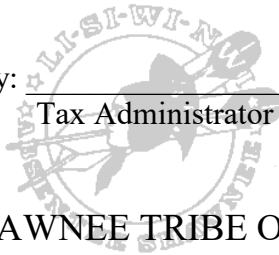
1. Releases, discharges and terminates the above lien and certifies that the claim secured thereby has been fully paid and satisfied.
2. Releases to the Owner all right, title and interest that the Lien Holder may have acquired in and to the above property by reason of this lien; and
3. Authorizes and directs the County Clerk of \_\_\_\_\_ County to discharge and cancel the lien of record.

This instrument shall bind the Lien Holder and its heirs, legal representatives, successors and assigns. This instrument shall inure to the benefit of the Owner and its heirs, legal representatives, successors and assigns.

The person executing this notice of Tax Lien on behalf of the Lien Holder is duly authorized to execute this document.

ABSENTEE SHAWNEE TAX COMMISSION

By: \_\_\_\_\_  
Tax Administrator



Release of Tax Lien (When Claim is Satisfied) 08/02

**ABSENTEE SHAWNEE TRIBE OF OKLAHOMA  
TAX COMMISSION  
2025 S. Gordon Cooper Drive  
Shawnee, OK 74801**

**RELEASE OF TAX LIEN  
(Secured by Bond)**

Taxpayer: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date: \_\_\_\_\_

Lien No.: \_\_\_\_\_

The Absentee Shawnee Tribe of Oklahoma Tax Commission, with an address of 2025 S. Gordon Cooper Drive, Shawnee, OK 74801 ("Lien Holder"), filed a tax lien on property of \_\_\_\_\_, of [address] ("Owner"). This lien was recorded on [date], on [list where lien was recorded].

The property is described as follows: [insert description of property]

The above lien secured claims of the Lien Holder against the Owner to satisfy payment of taxes, interest, addition and penalty due to the Lien Holder pursuant to provisions of the Absentee Shawnee Licensing and Tax Code.

Now, in consideration of a bond furnished to and accepted by the Tax Commission of the Absentee Shawnee Tribe, a bond conditioned upon the payment of the amount assessed, together with all interest in respect thereof, the receipt and sufficiency of which is acknowledged, the Lien Holder hereby:

1. Releases, discharges and terminates the above lien and certifies that the claim secured thereby has been secured by the accepted bond;
2. Releases to the Owner all right, title and interest that the Lien Holder may have acquired in and to the above property by reason of this lien; and
3. Authorizes and directs the County Clerk of \_\_\_\_\_ County to discharge And cancel the lien of record.

This instrument shall bind the Lien Holder and its heirs, legal representatives, successors and assigns. This instrument shall inure to the benefit of the Owner and its heirs, legal representatives, successors and assigns.

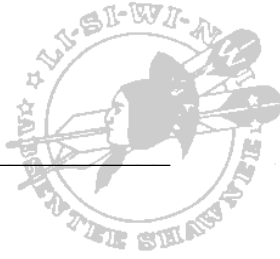
The person executing this Notice of Tax Lien on behalf of the Lien Holder is duly authorized to execute this document.

**ABSENTEE SHAWNEE TAX COMMISSION**









Seized by: \_\_\_\_\_ Date: \_\_\_\_\_

Inventory of Seized property 08/02

**ABSENTEE SHAWNEE TRIBE OF OKLAHOMA  
TAX COMMISSION  
2025 S. Gordon Cooper Drive  
Shawnee, OK 74801**

**STATEMENT OF WITNESSES**

1. Name of Witness: \_\_\_\_\_

Address: \_\_\_\_\_

Do you wish to subpoena this witness? Yes/No

Statement of Witness: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. Name of Witness: \_\_\_\_\_

Address: \_\_\_\_\_

Do you wish to subpoena this witness? Yes/No

Statement of Witness: \_\_\_\_\_

\_\_\_\_\_

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**BEFORE THE TAX COMMISSION  
ABSENTEE SHAWNEE TRIBE OF OKLAHOMA**

**IN THE MATTER OF THE** )  
**ADMINISTRATIVE APPEAL OF** )  
(Name of Taxpayer) ) **Tax Appeal No.**

**NOTICE OF HEARING**

Notice is hereby given that a hearing will be held on \_\_\_\_\_, at \_\_\_\_\_,  
(Date) (Time)

in the \_\_\_\_\_, for the following purpose: \_\_\_\_\_  
(Place)

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\_\_\_\_\_  
Name and Title of Person Distributing Notice

Notice has been mailed to the following parties: (Initials of Person Distributing Notice) \_\_\_\_\_

Names and Addresses  
of Parties being Notified



Notice of Hearing 11/01

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA  
TAX COMMISSION  
2025 S. Gordon Cooper Drive  
Shawnee, OK 74801

[Date]

[Name]  
[Address]  
[City, State, Zip]

**Re: Claim for Refund**

Dear [Taxpayer],

Your claim for refund has been granted. A refund in the amount of \$\_\_\_\_\_ is to be remitted to you in the form of [a credit against future tax payments or the enclosed check].

Sincerely yours,

ABSENTEE SHAWNEE TAX COMMISSION

By: \_\_\_\_\_  
Tax Administrator



Letter Granting Claim for Refund 08/02

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA  
TAX COMMISSION  
2025 S. Gordon Cooper Drive  
Shawnee, OK 74801

[Date]

[Name]  
[Address]  
[City, State, Zip]

**Re: Claim for Refund**

Dear Taxpayer:

Your claim for refund has been [denied/partially granted],

A refund in the amount of \$\_\_\_\_\_, including interest in the amount of \$\_\_\_\_\_ is to be remitted to you in the form of [a credit against future tax payments / the enclosed check].

Pursuant to Section 29 of Chapter 2 of the Absentee Shawnee Licensing and Tax Code, you may file a written administrative protest of this denial within thirty days after the mailing of this decision.

Sincerely yours,

ABSENTEE SHAWNEE TAX COMMISSION

By: \_\_\_\_\_  
Tax Administrator



Letter Denying Claim for Refund 08/02

ABSENTEE SHAWNEE TRIBE OF OKLAHOMA  
TAX COMMISSION  
2025 S. Gordon Cooper Drive  
Shawnee, OK 74801

**ADMINISTRATIVE PROTEST AND APPLICATION FOR HEARING**

Date<sup>1</sup>: \_\_\_\_\_

<i>Name of Taxpayer</i>		<i>Federal Tax I.D. or Social Security #</i>		
<i>Address</i>				
<i>City</i>	<i>State</i>	<i>ZIP</i>	<i>Telephone Number</i>	<i>Contact Name</i>

To the Absentee Shawnee Tax Commission:

I hereby file a formal protest with the Tax Commission pursuant to the Absentee Shawnee Licensing and Tax Code, Chapter 2, Section 27, against:

ف Assessment Notice issued \_\_\_\_\_, for \_\_\_\_\_ taxes, in the amount of \$ \_\_\_\_\_, and penalties and interest in the amount of \$ \_\_\_\_\_, if applicable.

ف Denial of Claim for Refund, dated \_\_\_\_\_.

ف Other (Please explain)

1. Assignments of Error (Please state each error separately and concisely. Appeals will be limited to the following stated assignments of error. Attach additional information as needed):

2. Argument and Legal Authority upon which appeal is made:

<sup>1</sup> Protests shall be filed with 30 days after 1) the mailing or personal delivery of a notice of assessment; 2) denial of a claim for refund made in accordance with Section 29 of Chapter 2 of the Licensing and Tax Code; or 3) failure to either allow or deny a claim for refund in accordance with Section 29 of Chapter 2 of the Licensing and Tax Code within the time period provided for Tax Commission action.

**BEFORE THE TAX COMMISSION  
ABSENTEE SHAWNEE TRIBE OF OKLAHOMA**

**IN THE MATTER OF THE** )  
**ADMINISTRATIVE APPEAL OF** )  
 ) **Tax Appeal No.**  
**(Name of Taxpayer)** )

**SUBPOENA**

**THE ABSENTEE SHAWNEE TRIBE OF OKLAHOMA TO:**  
(Insert Name and Address of Witness)

You are hereby commanded to appear at a hearing before the Tax Commission of the Absentee Shawnee Tribe of Oklahoma in the above entitled matter at the hour of \_\_\_\_\_ o'clock \_\_\_\_m. on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_ at the Absentee Shawnee Tribal Complex, 2025 South Gordon Cooper Dr., Shawnee Oklahoma 74801, and to remain in attendance thereafter until released by the Commission so that you may present testimony in this action as requested by \_\_\_\_\_.

You are further ordered to bring to this hearing the following books, records, documents, or things in your possession or under your control:

(Insert the physical evidence the witness is to bring if such is requested in the motion.) \_\_\_\_\_

**IF YOU FAIL TO APPEAR AS REQUIRED, YOU MAY BE SUBJECT TO CIVIL  
COMTEMPT, PUNISHED OR PENALIZED BY LAW.**

\_\_\_\_\_  
Tax Administrator

**RETURN OF SERVICE**

I hereby certify that on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_ at the hour of \_\_\_\_\_ o'clock \_\_\_\_m., I served the above named \_\_\_\_\_, with a copy of this subpoena at (describe the place of service) by (describe manner of service).

Subpoena 08/02