

BEFORE THE STATE TAX APPEAL BOARD
OF THE STATE OF MONTANA

FULTON PRODUCING COMPANY,)	
et al.,)	
)	DOCKET NO.: MT-1993-8
Appellant,)	
)	
-vs-)	FACTUAL BACKGROUND,
)	CONCLUSIONS OF LAW,
THE DEPARTMENT OF REVENUE)	ORDER and OPPORTUNITY
OF THE STATE OF MONTANA,)	<u>FOR JUDICIAL REVIEW</u>
)	
Respondent.)	

The above-entitled appeal was heard on June 19, 2001 in Helena, Montana. Neither the taxpayers, nor the taxpayers' attorney, appeared for the scheduled hearing. The Department of Revenue (DOR), represented by Brenda Gilmer, tax counsel, and Van Charlton, tax specialist, presented testimony and exhibits (A through G) in opposition to the appeal.

Fulton Producing Company, et al., is the appellant in this proceeding and, therefore, has the burden of proof. The duty of this Board is to determine whether the appellants' complaint against the DOR's assessments of additional net proceeds in this matter held merit. The appellants having failed to appear with testimony and evidence in opposition to the DOR's determination, the Board finds that the

decision of the Department of Revenue is affirmed and the appeal of the appellants is denied.

ORDER

IT IS THEREFORE ORDERED by the State Tax Appeal Board of the State of Montana that the decision of the Department of Revenue shall be affirmed.

Dated this 19th day of June, 2001.

BY ORDER OF THE
STATE TAX APPEAL BOARD

(S E A L)

GREGORY A. THORNQUIST, Chairman

JERE ANN NELSON, Member

LARRY L. BROWN, Member

NOTICE: You are entitled to judicial review of this Order in accordance with Section 15-2-303(2), MCA. Judicial review may be obtained by filing a petition in district court within 60 days following the service of this Order.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on this 19th day of June, 2001, the foregoing Order of the Board was served on the parties hereto by depositing a copy thereof in the U.S. Mails, postage prepaid, addressed to the parties as follows:

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