

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

BRIAN K. THOMPSON)	
and JANET D. THOMPSON (Deceased),)	
)	
Plaintiffs,)	TC-MD 140138D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

The court entered its Decision in the above-entitled matter on July 30, 2014. The court did not receive a request for an award of costs and disbursements (TCR-MD 19) within 14 days after its Decision was entered. The court’s Final Decision incorporates its Decision without change.

This matter is before the court on its own motion for Plaintiffs’ failure to respond to the court’s Order, filed July 9, 2014. Plaintiffs appealed Defendant’s Notices of Deficiency Assessment, dated February 19, 2014, for tax years 2007 and 2008. Defendant submitted a written status report, filed June 23, 2014, stating:

“Based on the information available, Defendant agrees to allow Plaintiff withholding of \$2,222 for tax year 2007, and additional withholding of \$1,971 for tax year 2008 (total withholding tax year 2008: \$1,309 + \$1,971 = \$3,280).”

The court’s Order stated that if Plaintiffs failed to submit a written response to Defendant’s status report to the court and a copy to Defendant postmarked no later than 14 days from the date of the court’s Order, the court would issue a Decision in accordance with Defendant’s status report.

Plaintiff did not file a written response postmarked no later than 14 days from the court’s Order. Now, therefore,

IT IS THE DECISION OF THIS COURT that for tax year 2007 Plaintiffs are allowed Oregon state income tax withholding of \$2,222.

IT IS FURTHER DECIDED that for tax year 2008 Plaintiffs are allowed additional Oregon state income tax withholding of \$1,971, and total Oregon state income tax withholding of \$3,280.

Dated this ____ day of August 2014.

JILL A. TANNER
PRESIDING MAGISTRATE

If you want to appeal this Final Decision, file a Complaint in the Regular Division of the Oregon Tax Court, by mailing to: 1163 State Street, Salem, OR 97301-2563; or by hand delivery to: Fourth Floor, 1241 State Street, Salem, OR.

Your Complaint must be submitted within 60 days after the date of the Final Decision or this Final Decision cannot be changed.

This Final Decision was signed by Presiding Magistrate Jill A. Tanner on August 18, 2014. The Court filed and entered this Final Decision on August 18, 2014.