

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

MICHAEL A. BAKER)	
and LINDA L. CHILDRESS,)	
)	
Plaintiffs,)	TC-MD 160277N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

This matter is before the court on Defendant’s Answer, filed August 24, 2016.

Plaintiffs filed their Complaint on August 5, 2016, appealing Defendant’s Notice of Refund Offset dated May 23, 2016, which applied Plaintiffs’ refund of \$2,937.00 to an existing debt. Plaintiffs wrote in their Complaint that the debt was the sole responsibility of Linda L. Childress while the refund amount was based solely on Michael A. Baker’s (Baker) 2015 wages. (Compl at 1, 3.) Plaintiffs requested that “all of [Baker’s] refund for the 2015 tax year” be returned. (*Id.* at 3.) In its Answer, Defendant agreed that “Plaintiff, Michael A. Baker, should have been granted an apportionment of 100% of the refund and the original return should be accepted as filed.” (Ans at 1.) Defendant requested that “the court allow Defendant to process the apportionment and refund the * * * \$2,937.00.” (*Id.*) Because the parties are in agreement, the case is ready for decision. Now, therefore,

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¹ This Final Decision incorporates without change the court’s Decision, entered September 1, 2016. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. *See* Tax Court Rule–Magistrate Division (TCR–MD) 16 C(1).

IT IS THE DECISION OF THIS COURT that Plaintiffs' appeal is granted. Defendant shall accept Plaintiffs' 2015 tax return as filed and provide any applicable refund, plus statutory interest.

Dated this ____ day of September 2016.

RICHARD DAVIS
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. TCR-MD 19 B.

This document was filed and entered on September 20, 2016.