

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

MICHAEL KAPNICK,	)	
	)	
Plaintiff,	)	TC-MD 170222N
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION<sup>1</sup></b>

This matter came before the court on Defendant’s Answer, filed June 28, 2017. Plaintiff filed his Complaint on May 17, 2017, disputing an offset of his 2015 tax refund to pay his spouse’s pre-marital debts. In its Answer, Defendant agreed that it issued a Notice of Proposed Refund Offset on October 28, 2016, for the 2015 tax year. Defendant agreed that Plaintiff filed an apportionment request on November 23, 2016, and that Defendant issued a refund check to Plaintiff in the amount of \$1,974.56 on February 22, 2017. Defendant agreed that Plaintiff should have been issued the full refund of \$3,501, as requested. Because the parties are in agreement, the case is ready for decision. Now, therefore,

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<sup>1</sup> This Final Decision incorporates without change the court’s Decision, entered July 10, 2017. 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 Plaintiff's appeal is granted.

Dated this \_\_\_\_ day of July 2017.

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ALLISON R. BOOMER  
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 July 28, 2017.***