

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

JENNIFER BETTS and STEVEN C. BETTS,)	
)	
Plaintiffs,)	TC-MD 170326G
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

Defendant offset Plaintiffs’ \$515 joint personal income tax refund for 2016 in order to pay a debt to the state. Plaintiffs appealed, requesting the full refund because it was “not Jennifer Betts’ debt.” Defendant, in its Answer, stated that it had approved the apportionment of Plaintiffs’ 2016 refund. A telephone hearing was held November 6, 2017, which Plaintiffs failed to attend. At that hearing, Defendant reported that it had apportioned Plaintiffs’ 2016 refund based on their relative earnings and issued a check to Jennifer Betts for \$481.53.

By order issued November 7, 2017, the court required Plaintiffs to write within 14 days to explain why they failed to appear at the telephone hearing. That order stated that the court would issue a decision reflecting Defendant’s agreement to refund \$481.53 to Ms. Betts if Plaintiffs did not respond. The court did not receive a response from Plaintiffs. Now, therefore,

///
///
///
///

¹ This Final Decision incorporates without change the court’s Decision, entered November 27, 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 Defendant shall apportion Plaintiffs' 2016 refund and refund Jennifer Betts her 2016 overpayment of \$481.53.

Dated this ____ day of December, 2017.

POUL F. LUNDGREN
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 signed by Magistrate Poul F. Lundgren and entered on December 14, 2017.