

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

LINDSAY A.I. BROWN,)	
)	
Plaintiff,)	TC-MD 130450C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

The court entered its Decision in the above-entitled matter on December 12, 2013. 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.

Plaintiff appealed Defendant’s Notice of Proposed Adjustment and/or Distribution, dated May 29, 2013, disallowing Plaintiff’s claimed Child Care Credit (CCC), Earned Income Credit (EIC), and Working Family Credit (WFC) for the 2012 tax year. (Ptf’s Compl at 1, 3.) Defendant filed its Answer on September 16, 2013, stating Plaintiff failed to provide adequate substantiation to claim the CCC, EIC, and WFC; Defendant’s representative requested additional information from Plaintiff, after which he would “submit a recommendation to the Court and Plaintiff.” (Def’s Answer at 1.)

Following the case management conference, held on October 1, 2013, Plaintiff provided additional information to Defendant and the court. (Ptf’s Ltr, Oct 1, 2013.) On October 31, 2013, Defendant filed a status update and Plaintiff filed a response; Plaintiff later filed additional documents on November 21, 2013. The court held a status hearing on November 26, 2013, during which the parties agreed Defendant would submit additional written

recommendations, and Plaintiff would respond to Defendant’s recommendations in writing, no later than December 6, 2013. On November 29, 2013, Defendant’s representative filed his Recommendation suggesting the court grant Plaintiff “partial relief based on the following:

“[1] Allow one qualifying child for a Child and Depend[e]nt Care Credit [] of \$591.

“[2] Allow Earned Income Credit [] of \$190 as filed.

“[3] Allow qualifying child care expenses in the amount of \$1,970 for a Working Family Credit of \$788.”

(Def’s Rec at 1.) As of the date of this Final Decision, the court has not received Plaintiff’s written response or any further communication from Plaintiff.

Despite Plaintiff’s failure to respond before the agreed-upon deadline, the court grants Plaintiff partial relief as recommended by Defendant. Now, therefore,

IT IS THE DECISION OF THIS COURT that, for the 2012 tax year, Defendant shall revise its Notice of Proposed Adjustment and/or Distribution, dated May 29, 2013, to allow one qualifying child for a Child and Dependent Care Credit of \$591, allow an Earned Income Credit of \$190 as filed, and allow qualifying child care expenses in the amount of \$1,970 for a Working Family Credit of \$788. Any refund will be provided with statutory interest, if applicable.

Dated this ____ day of December 2013.

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.

This document was signed by Magistrate Allison R. Boomer on December 30, 2013. The Court filed and entered this document on December 30, 2013.