

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

SARA M. POWELL,)	
)	
Plaintiff,)	TC-MD 101119B
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION

Plaintiff filed her Complaint on September 9, 2010, challenging Defendant’s Notice of Proposed Adjustment and/or Distribution dated May 17, 2010, for tax year 2009.

On October 25, 2010, Defendant filed its Answer, stating that “Defendant agrees that Plaintiff’s 2009 amended return will be accepted as filed. The amended return corrects all of the issues addressed in Plaintiff’s appeal by written objection and in the appeal to Magistrate Division, Oregon Tax Court. * * * Defendant requests that the Written Objection be considered closed and that the Magistrate appeal be dismissed. The Plaintiff’s 2009 Amended Oregon income tax return will be processed as filed when judgment is received from the court.”

On October 29, 2010, court staff called Plaintiff and requested that she confirm in writing if she disagrees with Defendant’s Answer. As of this date, no response has been received from Plaintiff.

Because Plaintiff has not communicated whether she disagrees with Defendant, the court shall adopt Defendant’s recommendations contained in its Answer. Now, therefore,

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IT IS THE DECISION OF THIS COURT that Defendant shall accept Plaintiff's 2009 amended Oregon income tax return as filed. Statutory penalties and interest shall apply.

Dated this ____ day of December 2010.

JEFFREY S. MATTSON
MAGISTRATE

If you want to appeal this 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 Decision or this Decision becomes final and cannot be changed.

This document was signed by Magistrate Jeffrey S. Mattson on December 7, 2010. The Court filed and entered this document on December 7, 2010.