

IN THE OREGON TAX COURT
REGULAR DIVISION
Income Tax

EFIONG E. OKON and HELEN J. EKPO,)
)
Plaintiffs,) **TC 5454**
v.)
)
DEPARTMENT OF REVENUE,)
State of Oregon,) **ORDER GRANTING PLAINTIFFS’**
) **MOTION FOR STAY OF PAYMENT OF**
Defendant.) **INCOME TAX**

This matter is before the court on Plaintiffs’ Motion for Stay of Payment of Income Tax and accompanying affidavit, filed June 20, 2023, and Defendant’s Objection and accompanying auditor declaration filed July 18, 2023. The court issued an Order on Plaintiffs’ Motion for Stay of Payment of Income Tax on July 20, 2023, which directed Plaintiffs to submit further information to the court. Following a hearing held October 10, 2023, that order was superseded by the court’s order of October 19, 2023, which acknowledged Plaintiffs’ submission of further information and directed Defendant to inform the court if it continued to object to Plaintiffs’ motion. On October 24, 2023, Defendant filed a status report letter with the court, stating that it had no further objection to Plaintiffs’ motion.

Based on the record, the court finds that payment of the amounts assessed would be an undue hardship under ORS 305.419(3). Now, therefore,

IT IS ORDERED that Plaintiffs’ Motion for Stay of Payment of Income tax is granted.

Dated this 25th day of October, 2023.

10/25/2023 1:02:19 PM



Judge Robert T. Manicke