

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

BRUCE MCMILLAN,)	
)	
Plaintiff,)	TC-MD 140021D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL

Plaintiff appeals Defendant’s Notice of Refund Denial, dated December 24, 2013, denying Plaintiff’s application to qualify for the Oregon Elderly Rental Assistance program.

A case management conference was held on Monday, April 7, 2014. Plaintiff appeared on his own behalf. Aaron Snyder, Tax Auditor, appeared on behalf of Defendant.

During the conference, Plaintiff explained that during 2012 he was unemployed and sold various personal items to generate sufficient income to pay his rent. He explained that for the last 13 years he has lived at the same location, paying rent in the amount of \$750 per month. Plaintiff stated that his landlord could submit a letter, stating that he paid rent in the amount of \$750 per month during calendar year 2012. Plaintiff stated he could not substantiate the sale of his personal assets or the amount of income he received from those sales. Even though he acknowledged that he must submit documentation to substantiate that he qualifies for the Oregon Elderly Rental Assistance program and he admitted he could not substantiate his income, Plaintiff did not agree to withdraw his appeal. Because Plaintiff cannot provide adequate documentation to show that he qualifies for the Oregon Elderly Rental Assistance program, Plaintiff’s appeal is dismissed. Now, therefore,

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IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this ____ day of April 2014.

JILL A. TANNER
PRESIDING MAGISTRATE

If you want to appeal this Final Decision of Dismissal, 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 of Dismissal or this Final Decision of Dismissal cannot be changed.

This document was signed by Presiding Magistrate Jill A. Tanner on April 7, 2014. The court filed and entered this document on April 7, 2014.