

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

IESHA A. THOMAS,)	
)	
Plaintiff,)	TC-MD 150445N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

The court’s Decision, entered March 10, 2016, adopted Defendant’s recommendations for resolving this appeal because Plaintiff did not respond to those recommendations within the time set by the court. In a letter filed March 16, 2016, Plaintiff notified the court that she accepted Defendant’s recommendations. Accordingly, this Final Decision incorporates without change the court’s Decision, entered March 10, 2016. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. *See* TCR-MD 16 C(1).

Plaintiff filed her Complaint on October 8, 2015, challenging Defendant’s Notice of Deficiency Assessment dated July 16, 2015, for the 2014 tax year. A case management conference was held on November 30, 2015, during which Plaintiff agreed to send Defendant her amended 2014 income tax return—with a filing status of married filing jointly—along with additional information and documents to substantiate her claimed working family child care credit. Defendant agreed to file its written recommendations by January 13, 2016, and Plaintiff agreed to respond to Defendant’s recommendations by February 12, 2016.

On January 13, 2016, Defendant filed its written Recommendation stating that, based on the additional documentation provided by Plaintiff, it agreed to revise its Notice of Deficiency Assessment to reflect the following: a filing status of married filing jointly; an exemption credit

based on three exemptions; taxable income of \$31,163; an earned income credit based on Plaintiff's earned income; and a working family child care credit and child and dependent care credit based on child care expenses of \$2,652. Defendant further agreed to "[p]rocess and issue applicable refund" with statutory interest. (Def's Recommendation at 1.)

The court did not receive a response from Plaintiff and, on February 23, 2016, issued an Order requiring Plaintiff to file her response to Defendant's Recommendation within 14 days. The court's Order warned that Plaintiff's failure to comply would result in the court entering a Decision adopting Defendant's Recommendation. As of the date of this Decision, the court has not received Plaintiff's written response or any further communication from Plaintiff. As a result, the court hereby adopts Defendant's Recommendation. Now, therefore,

IT IS THE DECISION OF THIS COURT that, for the 2014 tax year, as recommended by Defendant, Plaintiff is allowed a filing status of married filing jointly; an exemption credit based on three exemptions; taxable income of \$31,163; an earned income credit based on Plaintiff's earned income; and a working family child care credit and child and dependent care credit based on child care expenses of \$2,652.

Dated this ____ day of March 2016.

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. TCR-MD 19 B.

This document was filed and entered on March 28, 2016.