

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

BOBBY J. CORPUZ,)	
)	
Plaintiff,)	TC-MD 160061N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

This matter came before the court on Defendant’s Recommendation, filed June 13, 2016. Plaintiff filed his Complaint on March 8, 2016, requesting that the court grant the “working family and child care credit [that] was denied” for 2014. At the case management conference held on April 12, 2016, the parties agreed that Plaintiff would submit additional information and documents to Defendant by May 12, 2016. Defendant agreed to file written recommendations with the court by June 13, 2016. Plaintiff agreed to submit a written response to Defendant’s Recommendations by July 13, 2016. Defendant filed its written Recommendation on June 25, 2016. As of the date of this Decision, the court has not received Plaintiff’s response to Defendant’s Recommendation or any further communication from Plaintiff.

Based on the information provided by Plaintiff, Defendant recommends that, for tax year 2014, the court allow Plaintiff a filing status of Head of Household; allow three exemptions; allow a Working Family Credit and Child Care Credit based upon \$1,169 in child care expenses; and allow an Oregon Earned Income Credit based on \$28,494 in earned income with two

¹ This Final Decision incorporates without change the court’s Decision, entered July 18, 2016. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. *See* Tax Court Rule–Magistrate Division (TCR–MD) 16 C(1).

qualifying dependents. After considering the matter, the court finds that Defendant's recommendations should be accepted. Now, therefore,

IT IS THE DECISION OF THIS COURT that, for tax year 2014, Plaintiff is allowed a filing status of Head of Household.

IT IS FURTHER DECIDED that, for tax year 2014, Plaintiff is allowed three exemptions.

IT IS FURTHER DECIDED that, for tax year 2014, Plaintiff is allowed a Working Family Credit and Child Care Credit based upon \$1,169 in child care expenses.

IT IS FURTHER DECIDED that, for tax year 2014, Plaintiff is allowed an Oregon Earned Income Credit based on \$28,494 in earned income, with two qualifying dependents.

Dated this ____ day of August 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 August 5, 2016.