

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

G.G. BROWN and MEREDITH BROWN,)	
)	
Plaintiffs,)	TC-MD 160378G
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

Plaintiffs appealed Defendant’s Notice of Assessment, dated October 28, 2016, for the period ending December 31, 2015. Plaintiffs also requested the court to award them their \$252 filing fee. A case management conference was held on February 22, 2017, at which Melinda Emerson appeared on behalf of Defendant. Plaintiffs’ daughter attended the conference and stated that Plaintiffs were unable to appear due to a medical emergency.

At the conference, Emerson stated that Defendant had received a copy of Plaintiffs’ federal return from their daughter. On the basis of that federal return, Defendant agreed to accept Plaintiffs’ 2015 Oregon return as filed. Emerson stated that Defendant objected to an award of Plaintiffs’ filing fee because she was unable to verify that a copy of Plaintiffs’ federal return had been initially attached to their Oregon return.

The court issued its Decision, granting Plaintiffs the substantive relief requested. Subsequently, the court issued an Order, requiring Plaintiffs to confirm whether their daughter represented them and giving Plaintiffs 14 days to request a hearing on the issue of their filing fee. Plaintiffs did not respond to the court’s Decision or to its Order. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant shall cancel its Notice of Assessment, dated October 28, 2016, for the period ending December 31, 2015.

IT IS FURTHER DECIDED that Plaintiffs' request for an award of their filing fee is denied.

Dated this ____ day of March, 2017.

POUL F. LUNDGREN
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 30, 2017.