

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

CRYSTAL L. MUNO,)	
)	
Plaintiff,)	TC-MD 160379N
)	
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

This matter came before the court on the agreement of the parties. Plaintiff filed her Complaint on December 9, 2016, arguing that she was incorrectly denied deductions on her 2013 tax return because Defendant changed her filing status of Head of Household “based on the erroneous assumption that [Plaintiff’s] filing status was, or should have been Married Filing Separate.” (Compl at 2.) Plaintiff requested that she be granted “Education Credit, Standard Deduction, Child Care Credit, EITC [Earned Income Tax Credit] and WFC [Working Family Credit].” (*Id.* at 1.)

In its Answer, filed January 26, 2017, Defendant disagreed that Plaintiff qualified for a filing status of Head of Household, stating that “[t]he Plaintiff did not provide supporting documentation * * * that Defendant incorrectly imposed the filing status of Married Filing Separately.”

A case management conference was held March 20, 2017, after which Plaintiff’s authorized representative sent additional documentation to Defendant. After reviewing the

¹ This Final Decision incorporates without change the court’s Decision, entered June 7, 2017. 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).

documents, Defendant filed its Recommendation on May 16, 2017, and agreed that, for the 2013 tax year, Plaintiff should be allowed a filing status of Head of Household; a subtraction of \$4,000 for tuition and fees; a standard deduction of \$3,345; a Working Family Credit and Child and Dependent Care Credit based on \$1,152 of child care expenses paid to Klamath Kid Center; and an Oregon Earned Income Credit. Plaintiff filed a response to Defendant's Recommendation on May 30, 2017, confirming agreement with Defendant's Recommendation. Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that, based upon the agreement of the parties, for the tax year 2013, Plaintiff is allowed a filing status of Head of Household; a subtraction of \$4,000 for tuition and fees; a standard deduction of \$3,345; a Working Family Credit and Child and Dependent Care Credit based on \$1,152 of child care expenses paid to Klamath Kid Center; and an Oregon Earned Income Credit.

Dated this ____ day of June 2017.

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 June 27, 2017.