

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

SHELLEY R. KLASSEN,)	
)	
Plaintiff,)	TC-MD 180316N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

Plaintiff filed her Complaint on September 14, 2018, challenging Defendant’s Notice of Assessment, dated July 27, 2018, for tax year 2017, and requested a “refund of \$631.05 for incorrectly assessed taxes and penalties.” In its Answer, filed September 18, 2018, Defendant stated that it had accepted Plaintiff’s 2017 Tri-Met Self Employment Form as filed and cancelled the Notice of Assessment.

Plaintiff failed to appear for the case management conference scheduled for October 3, 2018. Shari L. Ohmer (Ohmer), Defendant’s representative, appeared and stated that Defendant had received Plaintiff’s payment of \$589 and the requested TriMet tax schedules. Ohmer further stated that Plaintiff overpaid by \$642 after receiving the Notice of Assessment. Ohmer confirmed that Defendant agreed that Plaintiff’s tax to pay was \$589 and will refund Plaintiff \$642 along with statutory interest.

On October 4, 2018, the court issued an Order, providing Plaintiff with 14 days to submit a stipulated agreement or a letter explaining her failure to appear at the case management

¹ This Final Decision incorporates without change the court’s Decision, entered October 23, 2018. 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).

conference. The Order stated that if Plaintiff failed to respond, the court would enter a decision based on Defendant's recommendations. As no response has been received from Plaintiff, this matter is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that, based on Defendant's recommendations, Defendant will accept as filed Plaintiff's 2017 TriMet Self Employment Form, resulting in a tax to pay of \$589. Defendant will cancel its Notice of Assessment, dated July 27, 2018, and refund Plaintiff \$642 along with any statutory interest.

Dated this ____ day of November 2018.

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 signed by Magistrate Allison R. Boomer and entered on November 13, 2018.