

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

GEOFFREY POHL and EMILY POHL,)	
)	
Plaintiffs,)	TC-MD 111209C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION

Plaintiffs filed their Complaint on November 16, 2011, challenging Defendant’s Notice of Refund Denial, dated August 25, 2011, for the 2009 tax year, and Defendant’s Request for Working Family Child Care Credit Information for the 2010 tax year. Defendant filed its Answer on December 20, 2011, requesting that the 2010 tax year be dismissed because “Defendant disagrees there is an appealable issue before the [court] * * * [and] that Plaintiff can appeal a request for additional information. * * * Defendant has not adjusted or changed Plaintiff’s 2010 Oregon income tax return * * * [and] the Magistrate lacks the jurisdiction to hear the case based on the merits.” (Def’s Ans at 1-2.) By Order of the court dated January 12, 2012, the court granted Defendant’s request to dismiss the 2010 tax year because there was no final action and Plaintiffs were therefore not aggrieved as required by ORS 305.275(1)(a) (2009). That Order is incorporated herein.

On February 28, 2012, the parties submitted a Stipulated Agreement. For the 2009 tax year, the parties agree that Plaintiffs are entitled to “\$2,500 of child care expenses * * * [a] Child and Dependent Care Credit of \$750[,] and [a] Working Family Care Credit of \$1,000 for a refund due of \$1,152.” Now, therefore,

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IT IS THE DECISION OF THIS COURT that Defendant's request to dismiss tax year 2010 is granted.

IT IS FURTHER DECIDED that for the 2009 tax year, Defendant shall cancel its Notice of Refund Denial dated August 25, 2011.

IT IS FURTHER DECIDED that for the 2009 tax year, Plaintiffs are allowed \$2,500 of child care expenses, for a Child and Dependent Care Credit of \$750 and a Working Family Care Credit of \$1,000.

IT IS FURTHER DECIDED that for the 2009 tax year, Defendant shall issue a refund of \$1,152 with statutory interest.

Dated this ____ day of March 2012.

DAN ROBINSON
MAGISTRATE

If you want to appeal this 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 Decision or this Decision becomes final and cannot be changed.

This document was signed by Magistrate Dan Robinson on March 5, 2012. The Court filed and entered this document on March 5, 2012.