

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

SCOTT K. THORESEN)	
and MAGGIE THORESEN,)	
)	
Plaintiffs,)	TC-MD 120080N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION

Plaintiffs filed their Complaint on March 1, 2012,¹ challenging Defendant’s Notice of Proposed Refund Adjustment and/or Distribution. (Ptf’s Compl at 2; Def’s Ans at 1.) With its Answer, Defendant filed a motion to dismiss (motion) Plaintiffs’ Complaint because it was not timely filed. In an Order issued August 21, 2012, the court denied Defendant’s motion. The court’s Order requested that, within 14 days of the date of the Order, Plaintiffs file a written report stating whether the appeal is settled, withdrawn, or trial is requested.

On September 20, 2012, Defendant filed written Recommendations with the court stating: “Defendant accepts the Plaintiffs’ amended 2009 Oregon return as originally filed. * * * Upon receipt of the court’s judgment, the defendant will process the amended return as an abatement of tax and refund the Plaintiffs an additional \$756 plus statutory interest as requested in the amended 2009 return.”

As of the date of this Decision, the court has not received Plaintiffs’ written response. After considering the matter, the court finds that relief should be granted as recommended by Defendant. Now, therefore,

¹ Plaintiffs’ Complaint was postmarked February 27, 2012.

IT IS THE DECISION OF THIS COURT that Defendant shall cancel its Notice of Proposed Refund Adjustment and/or Distribution, dated October 28, 2011, to issue or otherwise credit to Plaintiffs a refund of \$756 plus statutory interest.

Dated this ____ day of October 2012.

ALLISON R. BOOMER
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 Allison R. Boomer on October 3, 2012. The Court filed and entered this document on October 3, 2012.