

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

JAMES J. BOTT)	
and LAURA R. GRAY,)	
)	
Plaintiffs,)	TC-MD 120084C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
)	
Defendant.)	DECISION

Plaintiffs appeal Defendant’s Notice of Deficiency Assessment, dated January 24, 2012, stating that Plaintiffs are not entitled to a working family credit for claimed child care expenses.

On August 20, 2012, Plaintiffs filed a Partial Motion for Summary Judgment, requesting that the court conclude that Plaintiffs paid child care expenses in the amount of \$20,564 even though Plaintiff’s sister made the payments to the child care provider on behalf of Plaintiffs.

In its Order, filed October 23, 2012, the court denied Plaintiffs’ Partial Motion for Summary Judgment. The court concluded that ORS 315.262(3) and Oregon Administrative Rule 150-315.262(3) clearly states that child care payments “must be made by the parent claiming the working family child care credit” and Plaintiffs did not make child care payments. The court ordered the parties to submit a signed stipulation, request to withdraw, or three mutually convenient trial dates to the court within 21 days of the date of its Order, or the court would issue a decision in accordance with its Order. As of this date, the parties have not responded to the court. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiffs’ appeal is denied and Plaintiffs did not pay child care expenses in the amount of \$20,564 for tax year 2010.

IT IS FURTHER DECIDED that Plaintiffs are not entitled to claim a refundable working family credit for tax year 2010 for the child care expenses that are disallowed.

Dated this ____ day of November 2012.

JILL A. TANNER
PRESIDING 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 Decision was signed by Presiding Magistrate Jill A. Tanner on November 19, 2012. The court filed and entered this Decision on November 19, 2012.