

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

AISHA M. CAMPBELL,	)	
	)	
Plaintiff,	)	TC-MD 120293N
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>DECISION</b>

Plaintiff appeals Defendant’s Notice of Deficiency Assessment, dated January 12, 2012, for the 2009 tax year. A case management conference was held in this matter on August 20, 2012. Plaintiff appeared on her own behalf and Sandi Lyon, tax auditor, appeared on behalf of Defendant. The parties agreed that Plaintiff would provide additional information to Defendant; Defendant would file written recommendations with the court; and Plaintiff would file a written response. The parties’ agreement was memorialized in a Journal Entry issued August 22, 2012.

On September 27, 2012, Defendant filed its Recommendation with the court, stating: “Defendant agrees Plaintiff paid \$2,527 in childcare expenses which results in a refund of \$300 plus statutory interest.” Defendant included a “Proposed Auditor’s Report” stating that, for the 2009 tax year, Plaintiff should be allowed a Working Family Child Care Credit of \$606 and a Child and Dependent Care Credit of \$125. (Def’s Recommendation at 3.)

During the August 20, 2012, conference, Plaintiff agreed to file a written response to Defendant’s recommendations by October 17, 2012. The Journal Entry warned that Plaintiff’s failure to meet the deadlines set forth therein might result in dismissal of Plaintiff’s appeal. As of the date of this Decision, the court has not received any further communication from Plaintiff. Under such circumstances, the court would ordinarily dismiss this case for lack of prosecution.

However, Defendant recommends that Plaintiff receive partial relief. Because the parties agree that Plaintiff incurred at least \$2,527 in child care expenses during 2009, the court finds that relief should be granted as set forth in Defendant's Recommendation. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant shall revise its Notice of Deficiency Assessment, dated January 12, 2012, to reflect a refund \$300 plus statutory interest.

Dated this \_\_\_\_ day of October 2012.

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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 26, 2012. The Court filed and entered this document on October 26, 2012.***