

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

EDGAR ZURITA CONTRERA)	
and HERMILA ZURITA CALDERON,)	
)	
Plaintiffs,)	TC-MD 120506C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION

This matter is before the court on Defendant’s Recommendations filed September 14, 2012. Plaintiffs filed their Complaint May 4, 2012, challenging Defendant’s denial of Plaintiffs’ claimed Child and Dependent Care Credit and Working Family Childcare Credit for the 2011 tax year. Defendant had issued Plaintiffs a Notice of Deficiency Assessment for the 2011 tax year on April 11, 2012. After reviewing Plaintiffs’ Complaint and further discussing the matter with Plaintiffs, Defendant agrees that:

“Plaintiffs incurred some childcare expenses to be able to work full time in tax year 2011. The Defendant is will to allow partial credit for child and dependant (*sic*) care (CDC) and working family childcare (WFC) credits. * * *.

“The Defendant is willing to allow childcare expenses of \$2,278 based on withdrawal dates within five days of the date of the receipt for childcare. Those expenses translate to a CDC of \$456 and a WFC of \$911. * * * Defendant will issue the refund [of \$1,367.00] as shown in Attachment B plus any statutory interest.”

(Def’s Recommendations at 1-2, 5.)

A member of the court operations team called Plaintiffs’ authorized representative on September 14, 2012, requesting that Plaintiffs submit their written acceptance or rejection of

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Defendant's Recommendations to the court and Defendant. As of the date of this Decision, the court has not received any further communication from Plaintiffs. Now, therefore,

IT IS THE DECISION OF THIS COURT that for tax year 2011, Defendant agrees that Plaintiffs are entitled to a Child and Dependent Care Credit of \$456 and a Working Family Childcare Credit of \$911.

IT IS FURTHER DECIDED that Defendant shall cancel its Notice of Deficiency Assessment dated April 11, 2012, and issue or otherwise credit to Plaintiffs a refund of \$1,367 with statutory interest, if any.

Dated this ____ day of September 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 document was signed by Presiding Magistrate Jill A. Tanner on September 27, 2012. The Court filed and entered this document on September 27, 2012.