

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

MICHELLE LYNN SHORE-HURTADO,)
)
 Plaintiff,) TC-MD 120610D
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 State of Oregon,)
)
 Defendant.) **DECISION OF DISMISSAL**

This matter is before the court on Defendant's request that its Notice of Refund Denial, dated June 18, 2012, be upheld.

A case management conference was held on August 13, 2012. Plaintiff appeared on her own behalf. Kyle Quiring, Tax Auditor, appeared on behalf of Defendant. During the conference, Plaintiff acknowledged that she paid the child care expenses she claimed on her 2011 Oregon income tax return in 2012. Defendant explained that because Plaintiff paid the child care expenses in 2012 those expenses are not an allowable deduction in 2011. The parties discussed the documentation required to substantiate child care expenses. The court explained that Plaintiff's appeal would be dismissed because there is no justiciable issue before the court. Now, therefore,

IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this ____ day of August 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 August 13, 2012. The Court filed and entered this document on August 13, 2012.