

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

SAEED MOHTADI and ADRENA J. MOHTADI,)	
)	
Plaintiffs,)	TC-MD 130543C
)	
v.)	
)	
DEPARTMENT OF REVENUE, State of Oregon,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL

The court entered its Decision in the above-entitled matter on February 14, 2014. The court did not receive a request for an award of costs and disbursements (TCR-MD 19) within 14 days after its Decision was entered. The court’s Final Decision incorporates its Decision without change.

This matter is before the court on Defendant’s Motion to Dismiss (Motion), filed January 21, 2014, requesting that Plaintiffs’ case be dismissed because “[t]he return was accepted as filed with a tax to pay[,] * * * [t]he complaint entails a collection issue[,] * * * [and] no tax assessment or adjustments have been made to the 2010 tax return.” (Def’s Mot at 1.)

The court addressed Defendant’s Motion with the parties during a telephone case management hearing held February 12, 2014. Saeed Mohtadi appeared for Plaintiffs. Tony Inovejas, an auditor with the Department of Revenue, appeared for Defendant.

Plaintiffs filed a Complaint with this court requesting relief in the form of “a payment agreement to resolve settlement in full.” (Ptf’s Am Compl at 1.) The tax year at issue is 2010. (Ptf’s Compl at 1; Def’s Mot at 1.)

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The tax court's jurisdiction extends to "all questions of law and fact arising under the tax laws of this state." ORS 305.410(1).¹ Issues regarding the collection of taxes are not within the purview of the court's jurisdiction under ORS 305.410. The state legislature has delegated to the Department of Revenue authority to "see that * * * all taxes are collected[.]" ORS 305.120(1). The court is not aware of any authority granted it by the legislature to oversee income tax collection matters or grant a taxpayer's request for a payment plan. Such matters are solely within the discretion of the Department of Revenue. Accordingly, Defendant's Motion is well taken. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant's Motion to Dismiss for lack of jurisdiction is granted.

Dated this ____ day of March 2014.

JILL A. TANNER
PRESIDING MAGISTRATE

If you want to appeal this Final 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 Final Decision or this Final Decision cannot be changed.

This document was signed by Presiding Magistrate Jill A. Tanner on March 4, 2014. The court filed and entered this document on March 4, 2014.

¹ The court's references to the Oregon Revised Statutes are to 2011 because the appeal was filed in December 2013, before the 2013 edition took effect on January 1, 2014.