

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Income Tax

CHRISTINA M. VARELA,	)	
	)	
Plaintiff,	)	No. 000179B
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
STATE OF OREGON,	)	
	)	
Defendant.	)	<b>DECISION</b>

A case management conference was held on April 20, 2000. Christina Varela participated on her own behalf. Larry Boyd represented the defendant.

At issue are assessments made for the tax years 1995, 1997 and 1998.

STATEMENT OF FACTS

Plaintiff did not timely file Oregon personal income tax returns for these years. Assessments were made based on the best information available to defendant.

For tax years 1995 and 1997, defendant issued its Notices of Assessment on November 4, 1999. For 1998, the assessment was issued on January 25, 2000. Plaintiff's appeal was filed with this court on March 2, 2000.

During the case management conference, plaintiff expressly agreed to provide a full and complete copy of her 1998 federal tax return and substantiation of all business operations. This was to be to the court by June 1, 2000. No information was received.

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## COURT'S ANALYSIS

For 1995 and 1997, the appeal was submitted too late. The court may hear an appeal only if it was submitted within 90 days after the mailing of the official assessment notices. ORS 305.280. For these two years, the appeals were filed beyond that statutory deadline. The appeal is dismissed as to 1995 and 1997.

As to 1998, plaintiff specifically agreed at the case management conference to submit certain items. This was memorialized in a Journal Entry filed April 21, 2000. Plaintiff did not comply with the court's direction. As a result, the 1998 tax year appeal is dismissed for lack of prosecution.

## CONCLUSION

IT IS THE DECISION OF THE COURT that the appeal is dismissed.

Dated this \_\_\_\_ day of June, 2000.

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JEFF MATTSON  
MAGISTRATE

**IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97310. 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 JEFF MATTSON ON JUNE 22, 2000. THE COURT FILED THIS DOCUMENT ON JUNE 22, 2000.**