

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Small Claims

Income Tax

LORI HORTON,)	
)	
Plaintiff,)	No. 000664C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	
Defendant.)	DECISION AND JUDGMENT

Plaintiff appealed defendant's refund denial for the 1995 tax year. The original return was filed February 4, 2000. A case management conference was held July 13, 2000, by telephone. Plaintiff appeared pro se. Defendant appeared through Mike Halter, an auditor with the Department of Revenue.

ORS 314.415 bars the issuance of a refund when the original return claiming the refund is filed more than three years after the due date. Plaintiff's 1995 return was due April 15, 1996. See ORS 314.385(1) and IRC Section 6072. Plaintiff filed her return in calendar year 2000, well after the April 15, 1999, deadline. Under these circumstances, Oregon law precludes the issuance of the refund.

IT IS HEREBY ADJUDGED AND DECREED that plaintiff's appeal is denied.

Dated this ____ day of July, 2000.

DAN ROBINSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON JULY 21, 2000. THE COURT FILED THIS DOCUMENT ON JULY 21, 2000.