

IN THE MAGISTRATE DIVISION

OF THE OREGON TAX COURT

Small Claims

Income Tax

ROBERT W. AND JUDITH L. MCGRADY,)	
)	
Plaintiffs,)	No. 000730B
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	
Defendant.)	DECISION AND JUDGMENT

A case management conference was held on August 3, 2000. Judith McGrady participated for plaintiffs. Laurie Fery represented the defendant.

This concerns the 1995 tax year. An Oregon tax return was due on April 15, 1996. Plaintiffs' 1995 tax return was received on September 1, 1999; they requested a refund of \$332. That was denied by defendant on January 20, 2000.

ORS 314.415 states that requests for refunds of withholdings or estimated tax payments must be filed within three years of the due date of the return. Plaintiffs' return was filed beyond this three year period. Ms. McGrady stated she was unaware of this law.

Ms. McGrady offered compelling information about her husband's illness and why she could not earlier tend to her regular business affairs. Unfortunately, the Oregon legislature has not allowed for any exceptions to this strict filing period. The court is without authority to order a refund for 1995 under these specific facts.

Now, therefore, IT IS HEREBY ADJUDGED AND DECREED that the

appeal is denied.

Dated this ____ day of August, 2000.

JEFF MATTSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON AUGUST 10, 2000. THE COURT FILED THIS DOCUMENT ON AUGUST 10, 2000.