

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Income Tax

SONYA R. BLISS,	)	
	)	
Plaintiff,	)	No. 010983A
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
STATE OF OREGON,	)	
	)	
Defendant.	)	<b>DECISION</b>

Ms. Bliss has appealed, disputing her liability as an employer for taxes collected at the source of payment, as per ORS 316.167 and 316.207, for quarters during the 1999 and 2000 tax year. Ms. Bliss does not argue that the corporation of which she was a responsible officer, Rhingold Financial Group, was remiss in paying its withholding to Defendant. Ms. Bliss' request is that the liability be divided between herself and the other shareholder.

The appeal was filed on August 14, 2001. The Department of Revenue had issued its assessments on August 29, 2000; September 14, 2000; December 22, 2000; and April 24, 2001. The assessments were taken to Distrain Warrant on June 14, 2001.

**COURT'S ANALYSIS**

There are two barriers that preclude the court from giving Ms. Bliss the relief that she requests. The first is that the appeal was filed too late. The agency issued the last of its assessments on April 24, 2001. No appeal was filed until August 16, 2001. ORS 305.280(2) and ORS 316.207(4)(c) limit the appeal to 90 days from the date of the notice. Ms. Bliss has simply come to the court too late.

The second obstacle to Ms. Bliss' request is that ORS 316.207(5)(a) sets out that her liability is joint and several. While this disappoints Ms. Bliss, the legislative choice was to make recovery of the employees' money a higher priority than striking a balance between defaulting employers.

### **CONCLUSION**

IT IS THE DECISION OF THIS COURT that the appeal must be denied.

Dated this \_\_\_\_\_ day of January, 2002.

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SCOT A. SIDERAS  
PRESIDING 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 97301-2563. 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 SCOT A. SIDERAS ON JANUARY 24, 2002. THE COURT FILED THIS DOCUMENT ON JANUARY 24, 2002.**