

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

JOANN M. STRICKLAND,

Plaintiff,

v.

DEPARTMENT OF REVENUE,
STATE OF OREGON,

Defendant.

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No. 020030C

DECISION AND JUDGMENT

Plaintiff appealed Defendant's deficiencies for 1998 and 1999. The dispute involved Plaintiff's entitlement to dependent exemptions as the custodial parent following Plaintiff's divorce. After reviewing Internal Revenue Code (IRC) section 152(e)(1), Defendant agrees Plaintiff is legally entitled to claim the exemptions with the exception of one dependent in 1999 because one of the children took the exemption on his or her own return that year. Defendant summarized its position in a written document filed November 8, 2002. A telephone hearing was held December 2, 2002. At that hearing, Plaintiff informed the court that she was in agreement with Defendant's latest position to abate the deficiency entirely for 1998 and reduce the deficiency for 1999 by \$264. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that the deficiency for 1998 will be abated in full and the deficiency for 1999 will be reduced to \$134 plus interest.

Dated this _____ day of December, 2002.

DAN ROBINSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON DECEMBER 12, 2002. THE COURT FILED THIS DOCUMENT ON DECEMBER 12, 2002.