

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

DONNA M. SMITH)	
and RANDALL W. SMITH,)	
)	
Plaintiffs,)	TC-MD 031134A
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	CORRECTED DECISION

The court rendered its Decision November 12, 2004. On December 14, 2004, Plaintiffs came to the court requesting that 2002 be included with the tax years for which Plaintiffs were denied relief.

Plaintiffs appealed the 1996 through 2000 tax years. During the pendency of this appeal, Defendant issued a demand that Plaintiffs file a return for the 2002 tax year. When Plaintiffs did not comply, Defendant took the matter to assessment. Plaintiffs were unrepresented in this court.

The court is willing to grant Plaintiffs' request. Plaintiffs' problem is that they have a particular difficulty in filing returns. That was the cause of the controversy for the 2002 tax year, just as it was for the 1996 through 2000 tax years. Including 2002 in the Decision extends the court's finding that a problem in completing returns does not indefinitely excuse the need to file. Moreover, including 2002 does no prejudice to Defendant. Regardless of any appeal, Plaintiffs only opportunity for relief from any of Defendant's assessments is through the filing of returns. Including 2002 in the Decision does not reduce Plaintiffs' responsibilities in that regard.

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Now, therefore,

IT IS ADJUDGED that the Decision is modified to the extent of including the 2002 tax year with the years for which no relief was granted.

Dated this _____ day of December, 2004.

SCOT A. SIDERAS
MAGISTRATE

**THIS CORRECTION DOES NOT EXTEND THE TIME WHICH OTHERWISE
WOULD EXIST FOR APPEALING THE DECISION.**

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON
DECEMBER 16, 2004 . THE COURT FILED THIS DOCUMENT ON DECEMBER 16,
2004.**