

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

CAROLEE C. ARKILLS,	)	
	)	
Plaintiff,	)	TC-MD 040193F
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	<b>DECISION and GENERAL</b>
Defendant.	)	<b>JUDGMENT</b>

This matter is before the court upon the partial oral stipulation of the parties made at the case management conference held May 27, 2004. The parties are in agreement except that the parties disagree as to whether Plaintiff is entitled to a refund of her filing fee.

Plaintiff filed her 1998 Oregon personal income tax return on July 25, 2003. The return asked for a refund of \$97. Defendant denied the requested refund pursuant to ORS 314.415(1)(b)(A) (2001). On October 30, 2003, Defendant issued a deficiency notice related to an unreported retirement account distribution. Plaintiff did not submit documentation regarding that amount until after the December 31, 2003, assessment date when an appeal to the Magistrate Division was the appropriate avenue of appeal. Defendant now agrees that the retirement account distribution was a nontaxable event.

Plaintiff availed herself of the court system. In addition to the retirement account distribution, Plaintiff's Complaint also asked for a refund of \$97. Her 1998 return was filed too late to receive a refund. She did not receive all the relief she requested. The court finds no basis upon which it may order a refund of her filing fee. Now, therefore,

IT IS ADJUDGED that Plaintiff's appeal is granted as to the retirement account distribution.

IT IS FURTHER ADJUDGED that Plaintiff's appeal is denied as to the \$97 refund requested from her 1998 personal income tax return and the refund of the filing fee.

Dated this \_\_\_\_\_ day of August 2004.

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SALLY L. KIMSEY  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON AUGUST 20, 2004. THE COURT FILED THIS DOCUMENT ON AUGUST 20, 2004.**

**THIS DOCUMENT IS FINAL AND MAY NOT BE APPEALED. ORS 305.514.**