

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

JAMES NICHOLS,)	
)	
Plaintiff,)	TC-MD 040896F
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION and JUDGMENT

James Nichols (Plaintiff) appealed an assessment of personal income taxes for the 2002 tax year. He appeared and made his points. The Department of Revenue (Defendant) was represented by Daron Prara, of its staff.

I. STATEMENT OF FACTS

Plaintiff filed federal and state personal income tax returns claiming refunds for the 2002 tax year.

The federal government chose to examine its return. Taxable income was increased from \$749 to \$3,749, and the earned income credit was reduced. The federal government sent its report to Defendant. The Department of Revenue reviewed Plaintiff's return, and also increased taxable income. Oregon also changed Plaintiff's filing status and reduced the number of exemptions. Both of those changes were to make the Oregon return consistent with the federal. Oregon's earned income credit was reduced to correspond with the federal correction.

Mr. Nichols did not argue against those changes. He explained that errors were made in the preparation of his returns.

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II. ANALYSIS

There are no arguments to balance in this appeal. The court affirms Defendant's assessment.

III. CONCLUSION

Now therefore,

IT IS ADJUDGED that this appeal is denied.

Dated this _____ day of September 2004.

SCOT A. SIDERAS
MAGISTRATE

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

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON SEPTEMBER 30, 2004. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 30, 2004.