

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

MAXIMINA STERLING,)
)
 Plaintiff,) TC-MD 050009C
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 State of Oregon,)
)
 Defendant.) **DECISION and JUDGMENT**

This matter is before the court on the agreement of the parties. On February 10, 2005, Defendant's representative, Laurie Fery (Fery), notified the court in writing that she had accepted Plaintiff's 1999 income tax return (submitted with Plaintiff's Complaint) based on additional information provided by Plaintiff. Although Fery adjusted Plaintiff's return from three to two exemption credits, the adjustment does not result in any tax due and any refund otherwise due is barred by ORS 314.415(1)¹ because the return was not filed within three years of the due date. Fery explained to the court during the March 1, 2005, case management conference that there is substantiation for Plaintiff's income and other items on the return.

After reviewing the matter, the court finds the agreement acceptable and concludes that the case is ready for judgment. Now, therefore,

IT IS ADJUDGED that for tax year 1999, Defendant shall cancel its December 6, 2004, assessment notice and Plaintiff's 1999 tax liability.

Dated this ____ day of March 2005.

DAN ROBINSON
MAGISTRATE

***This document is final and may not be appealed. ORS 305.514.
This document was signed by Magistrate Dan Robinson March 15, 2005. The court filed this document March 15, 2005.***

¹ Reference to the Oregon Revised Statutes is to 2003.
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