

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

JACALYN M. CHRISTMAN,	)	
	)	
Plaintiff,	)	TC-MD 050628A
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>DECISION and JUDGMENT</b>

Plaintiff has appealed an assessment of additional personal income tax for the 2002 tax year. She appeared and made her argument. Defendant was represented by Jason Iverson, of its staff.

I. STATEMENT OF FACTS

For the year at issue, Plaintiff was an Oregon resident part of the year, earning income in both that state and Missouri. She filed a Form 40P. On Line 60 of Form 40P, she claimed a credit for income taxes paid to Missouri. However, Plaintiff did not have income that was being simultaneously taxed by both Missouri and Oregon. The entry on Line 60 represented income taxes paid to Missouri on income earned in Missouri, for which Oregon did not assert a tax.

II. ANALYSIS

Plaintiff made a mistake in completing her part-year resident return. The mistake was claiming taxes paid to Missouri as a credit. This treatment of taxes paid to another state is only available when the income is also taxed by Oregon, on the thinking that it is unfair for two states to tax the same income. However, in this case, there is Oregon income and there is Missouri income, with each state taxing only its part of the total.

Plaintiff's mistake was an understandable error, which was easy to make under the circumstances. The assessment is correct.

### III. CONCLUSION

Now, therefore,

IT IS ADJUDGED that the appeal is denied.

Dated this \_\_\_\_\_ day of December 2005.

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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 December 21, 2005 . The Court filed and entered this document on December 21, 2005.***