

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

DISENIA LARA,)	
)	
Plaintiff,)	TC-MD 050807A
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION

Plaintiff appealed Defendant’s adjustment of her personal income tax liability for the 2004 tax year. Plaintiff appeared and made her arguments. Defendant responded through its employee, Becky Segovia.

I. STATEMENT OF FACTS

Plaintiff claimed the Working Family Credit authorized by ORS 315.262¹ in the amount of \$1,235. Defendant, after examination, reduced the credit to \$209. Defendant made the adjustment because Plaintiff did not have receipts substantiating the credit in the amount claimed on the return.

Plaintiff was given an opportunity to supply the missing information. Plaintiff explained that her child care provider did not always issue receipts, and that her child care provider refused to provide alternative substantiation or otherwise become involved in the matter. Plaintiff had no other proof of the amounts paid.

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¹All references to the Oregon Revised Statutes (ORS) are to 2005.

II. ANALYSIS

There has to be some proof that the amounts claimed on the return were actually paid. This requirement is set out in ORS 314.425. Without such a showing, the credit cannot be claimed.

III. CONCLUSION

Defendant's adjustment of Plaintiff's refund for the 2004 tax year is affirmed due to the lack of proof that the child care expenses were paid. Now, therefore,

IT IS THE DECISION OF THIS COURT that this appeal is denied.

Dated this _____ day of March 2006.

SCOT A. SIDERAS
MAGISTRATE

If you want to appeal this Decision, file a Complaint in the Regular Division of the Oregon Tax Court, by mailing to: 1163 State Street, Salem, OR 97301-2563; or by hand delivery to: Fourth Floor, 1241 State Street, Salem, OR.

Your Complaint must be submitted within 60 days after the date of the Decision or this Decision becomes final and cannot be changed.

This document was signed by Magistrate Scot A. Sideras March 24, 2006. The Court filed and entered this document March 24, 2006.