

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

BETTY L. BETHSCHEIDER,)	
)	
Plaintiff,)	TC-MD 070312B
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION

Plaintiff appeals concerning interest calculations relating to the refunds of certain credit card payments.

A case management conference was held on May 3, 2007. Betty L. Bethscheider participated on her own behalf; Laurie Fery represented Defendant. Subsequently, written submissions were filed.

I. STATEMENT OF FACTS

The parties agree as to all material facts, which include:

- (A) For tax year 2004, Plaintiff made an overpayment of \$5,683.94;
- (B) Interest is due on that overpayment pursuant to ORS 305.220;¹ and
- (C) The statutory interest rate was five percent as of January 1, 2005.²

The parties do not agree as to how that interest sum should be computed. In its Answer filed April 9, 2007, Defendant has calculated a refund due of \$538.51. Plaintiff requests “please pay me 5% interest per year on \$5,683.94 which is \$852.59.” (Ptf’s submission, May 22, 2007).

Plaintiff also requests a refund of the \$25 fee for filing this appeal.

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

² The interest rate was adjusted to seven percent on January 1, 2006 and to nine percent on January 1, 2007. (Def’s Ext F.)

II. ANALYSIS

The court's filing fee is mandated by ORS 305.490(1)(a). Once it is paid, that fee is not subject to a refund. That is especially true when, as in this case, Plaintiff's arguments do not prevail.

Following the conference, the parties were given an opportunity to explain their versions of their respective calculations in writing. Plaintiff did not submit anything relevant. Defendant's representative offered Exhibit G. Therein, interest was computed³ for two separate periods: from June 1, 2005, to September 6, 2005, and from June 1, 2005, to March 15, 2007. The appropriate rates were applied; Defendant's calculations are correct. There is no probative evidence to suggest any other amount.

III. CONCLUSION

Plaintiff is entitled to a refund of interest at the appropriate statutory rates. Defendant's calculations are accurate. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff is entitled to interest on the overpayments for tax year 2004 in amount of \$538.51.

Dated this _____ day of August 2007.

JEFFREY S. MATTSON
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 Jeffrey S. Mattson on August 1, 2007. The Court filed and entered this document on August 1, 2007.

³ Exhibit G computes through the two refund dates to Plaintiff's credit card company.