

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

LAURA L. STANGER,)	
)	
Plaintiff,)	TC-MD 070566B
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION

This matter is now before the court on the agreement of the parties.

On June 1, 2007, Plaintiff filed her Complaint challenging Defendant’s assessment for the 2003 tax year. At issue were certain moving expenses. After reviewing Plaintiff’s supporting information, Defendant recommended that \$3,522 be allowed as appropriate expenses. In a letter dated September 17, 2007, Plaintiff agreed to that amount to resolve the sole issue of moving expenses.

In her most recent filing, Plaintiff also requests that “all penalty and interest charges be dropped.” That action cannot be ordered by this court. All requests for such waivers are within the discretion of Defendant’s officers. ORS 305.145.¹ The materials critical to that request have been provided to its representative, Michael Hamilton; he shall either act on the request or forward it to the appropriate agency employee for consideration.

Because the parties are in agreement as to the moving expense issue, the case is ready for decision. Now, therefore,

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

IT IS THE DECISION OF THIS COURT that, for tax year 2003, Defendant shall revise its Notice of Deficiency Assessment, dated May 22, 2007, to reflect an allowance of \$3,522 for moving expenses.

Dated this ____ day of October 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 October 29, 2007. The Court filed and entered this document on October 29, 2007.