

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

EDWARD J. CAVIN,)	
)	
Plaintiff,)	TC-MD 070656D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION

Plaintiff appealed Defendant’s denial of a penalty waiver and interest computation specifically for tax year 2002 which Plaintiff alleges should have been discharged in his Chapter 7 bankruptcy proceeding.

A case management conference was held on September 20, 2007. Plaintiff appeared on his own behalf. Nancy Grigorieff (Grigorieff), tax auditor, appeared on behalf of Defendant. During the conference, the parties discussed the issues raised by Plaintiff in his Complaint. Plaintiff’s questions were answered and some issues resolved. At the conclusion of the conference, Plaintiff was asked to put the issues he was appealing in writing.

On September 24, 2007, Plaintiff wrote to the court and Defendant. He asked for an explanation and detailed computation of the penalty and interest assessed. Further, Plaintiff requested that the case be transferred to Grigorieff, who had appeared at the conference on behalf of Defendant.

On November 19, 2007, Grigorieff filed a response to Plaintiff’s letter. Grigorieff explained the penalty and interest computations and attached print screen copies of the liability detail for interest and penalty which showed the amounts assessed.

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The issues raised by Plaintiff in his September 24, 2007, letter have been addressed by Grigorieff. If Plaintiff has additional questions about the penalty and interest computations, he should direct them to her.

There are no justiciable issues before the court. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff's appeal is dismissed.

Dated this _____ day of November 2007.

JILL A. TANNER
PRESIDING 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 Presiding Magistrate Jill A. Tanner on November 29, 2007. The Court filed and entered this document on November 29, 2007.