

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

NORMA JEAN SCOTT,	)	
	)	
Plaintiff,	)	TC-MD 070801E
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

This appeal concerns personal income tax matters for tax years 1996 and 1999. A case management hearing was held on November 18, 2008, at which the court addressed whether it has jurisdiction over Plaintiff’s appeal.

There is no disagreement about Plaintiff’s state income tax liability for the years at issue; rather, Plaintiff’s appeal concerns payment matters only. Accordingly, the court has no jurisdiction in this matter. *See* ORS 305.410(1)<sup>1</sup> (providing that “\* \* \* the tax court shall be the sole, exclusive and final judicial authority for the hearing and determination of all questions of law and fact arising under the tax laws of this state.”); *Sanok v. Grimes*, 294 Or 684, 701, 662 P2d 693 (1983) (discussing the extent of the tax court’s jurisdiction, the court stated: “[i]n summary, we hold that a claim is not one ‘arising under the tax laws’ unless it has some bearing on tax liability.”)

Plaintiff’s claim has no bearing on her tax liability; instead, her claim relates only to the payment of her liability and how previous payments have been “applied.” As a result, Plaintiff’s claims are not within the jurisdiction of this Court. Now, therefore,

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<sup>1</sup> Because this case involves a procedural matter, and the Complaint was filed in October 2007, all references to the Oregon Revised Statutes (ORS) are to 2005.

IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this \_\_\_\_\_ day of November 2008.

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DAN ROBINSON  
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 Dan Robinson on November 26, 2008. The Court filed and entered this document on November 26, 2008.***