

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

JULIE MARIA CORTEZ)	
and FRANK EDWARD CORTEZ,)	
)	
Plaintiffs,)	TC-MD 080087B
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION

On February 8, 2008, Plaintiffs filed a Complaint challenging Defendant’s Notice of Refund Allocation. On May 9, 2008, Defendant filed a letter stating that Plaintiff Julie Maria Cortez’s portion of the refund was \$397.32.

On May 13, 2008, court staff left a message for Plaintiff Julie Maria Cortez, asking for a signed statement regarding her agreement with the proposed refund. She did not respond to that request. On May 30, 2008, the court issued an Order stating that Plaintiffs had 14 days from the date of the Order to object to the proposed refund and, if the court did not receive a response, the court would grant the relief as outlined in Defendant’s May 9, 2008, letter and dismiss the case. As of this date, the court has not received a response from Plaintiffs. As a result, the court concludes this case is ready for decision. Now, therefore,

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IT IS THE DECISION OF THIS COURT that Defendant shall refund \$397.32 to Plaintiff Julie Maria Cortez plus statutory interest.¹

Dated this _____ day of June 2008.

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 June 24, 2008. The Court filed and entered this document on June 24, 2008.

¹ In its May 8, 2008, letter, Defendant indicated it would mail the refund check on May 13, 2008.