

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

ZOSIMA VILLADA VARGAS,)	
)	
Plaintiff,)	TC-MD 080011B
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION

Plaintiff filed her Complaint on January 2, 2008, challenging Defendant’s Notice of Deficiency Assessment. Defendant reviewed information provided by Plaintiff and her husband and filed a recommendation with the court on July 11, 2008. Plaintiff was served with a copy of those recommendations. The court has considered those recommendations and Plaintiff’s actions.

On August 13, 2008, the court issued a Journal Entry. That Journal Entry stated: “It appears that Plaintiff wishes to elect to file jointly with her husband for the 2006 tax year. According to Defendant, that would produce a 2006 tax year refund of \$661 and a reduced kicker refund of \$475.23.”¹

The Journal Entry stated that if the Plaintiff did not object within 30 days of the date of the Journal Entry, the court would enter its Decision in accordance with Defendant’s recommendation as stated. No response has been received and the matter is now ready for decision. Now, therefore,

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¹ The amended return faxed to Defendant on June 2, 2008, has been adjusted by Defendant as outlined in Defendant’s letter filed July 11, 2008.

IT IS THE DECISION OF THIS COURT that Defendant shall revise the Notice of Deficiency Assessment, dated October 15, 2007, to reflect a refund for tax year 2006 of \$661 and a reduced kicker fund of \$475.23. Defendant shall issue or otherwise credit to Plaintiff any refund due from the above adjustments, with statutory interest if any.

Dated this _____ day of September 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 September 26, 2008. The Court filed and entered this document on September 26, 2008.