

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

MICHELLE STEELE and CURTIS CROFT,)	
)	
Plaintiffs,)	TC-MD 080066D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION

On February 4, 2008, Plaintiffs filed their Complaint challenging Defendant's Notice of Refund Allocation for the 2006 tax year. After reviewing Plaintiffs' appeal, Defendant wrote on March 5, 2008, that it would provide Plaintiff Michelle Steele (Steele) with her portion of the refund, in the amount of \$510. On March 10, 2008, court staff left a message at the telephone number provided with the complaint, asking Steele to confirm with the court that she accepted the apportionment proposed by Defendant in its March 5, 2008, letter. Steele did not contact the court.

A case management conference was set for March 20, 2008. Court staff tried to reach Steele at both telephone numbers provided with the Amended Complaint. A message was left at the number identified as a cell number, directing Steele to contact the court within 10 minutes. The other telephone number had an outgoing message identifying it as belonging to another party and no message was left. Steele did not return the call. Because Plaintiffs were not available for the case management conference and have not contacted the court, and Defendant stated that it would mail Plaintiff Michelle Steele a refund check in the amount of \$510, the court is issuing this Decision. Now, therefore,

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IT IS THE DECISION OF THIS COURT that for tax year 2006, Defendant shall revise its Notice of Refund Allocation, dated December 6, 2007, to reflect a refund due Plaintiff Michelle Steele in the amount of \$510 with statutory interest.

Dated this ____ day of March 2008.

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 March 21, 2008. The Court filed and entered this document on March 21, 2008.