

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

BRIAN J. THOMAS,)	
)	
Plaintiff,)	TC-MD 081004B
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION

On September 22, 2008, Plaintiff filed his Complaint challenging Defendant’s Notice of Deficiency Assessment for the 2006 tax year. On November 6, 2008, Defendant filed its Recommendation with the court. Defendant, agreed to abate the deficiency of \$1,447. Defendant further explained that the abatement would create a deficiency in the amount of \$269.14, due to the recalculation of Plaintiff’s Oregon Kicker Rebate.

On November 13, 2008, the court issued a Journal Entry, allowing Plaintiff 30 days from that date to respond in writing to Defendant’s Recommendation. The court stated that, if Plaintiff did not respond, a decision would be issued adopting Defendant’s Recommendation.

As of this date, no communication has been received from Plaintiff and the case is now ready for decision. Now, therefore,

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IT IS THE DECISION OF THIS COURT that for tax year 2006, Defendant shall abate its Notice of Deficiency Assessment, dated July 22, 2008, and issue another Notice of Deficiency to reflect a tax of \$. Penalty and interest shall be adjusted accordingly.

Dated this _____ day of December 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 December 11, 2008. The Court filed and entered this document on December 11, 2008.