

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

JESUS FERNANDEZ ALCANTAR,)	
)	
Plaintiff,)	TC-MD 091604D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION OF DISMISSAL

Plaintiff appealed Defendant’s Notice of Deficiency Assessment, dated November 18, 2009, denying Plaintiff’s claimed filing status and exemptions for dependents.

Defendant’s Answer, filed January 11, 2010, explained proof of support of dependents. After the conclusion of the case management conference held on February 16, 2010, Defendant wrote to Plaintiff, requesting documents to support Plaintiff’s claim that he provided more than 50 percent support for his claimed dependents. Plaintiff submitted documents to Defendant.

After reviewing the documents, Defendant concluded that the information provided was “insufficient to make a [support] determination because there is no evidence relating to the total costs of support for any of the dependents.” (Def’s Status Rept at 1, Mar 25, 2010.)

A second telephone case management conference was held April 14, 2010. At the conclusion of the conference, Plaintiff through an interpreter stated that he could not provide the requested documentation. He requested that Defendant work with him to arrange a payment plan. Defendant provided a toll free telephone number that Plaintiff could call to arrange a payment plan.

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The court told the parties that because Plaintiff planned to pay the assessed deficiency the court would dismiss the above-entitled matter. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff's appeal is dismissed.

Dated this ____ day of May 2010.

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 May 11, 2010, and filed and entered the same day.