

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

MARISOL LOPEZ,	)	
	)	
Plaintiff,	)	TC-MD 100066B
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>DECISION</b>

This appeal concerns certain personal income tax matters for the 2008 tax year. At issue is the number of dependents Plaintiff is entitled to claim and her filing status for that year.

A trial was held on August 19, 2010. Marisol Lopez participated on her own behalf. Jared Houser, Tax Auditor, represented Defendant. The record closed September 2, 2010.

**I. STATEMENT OF FACTS**

Plaintiff has a sister named Mirayam Castaneda. Ms. Castaneda has three sons: Luis, Ezequiel, and Pablo. Plaintiff claimed the three nephews as her dependents on the 2008 state tax return.

Plaintiff produced sketchy and inconsistent evidence. She testified her sister lived with her a portion of that year. Official records did not confirm Plaintiff's address of record as ever being utilized by the schools.

Plaintiff's sister did not testify at trial. Plaintiff stated she had not spoken with her "in quite some time." There was no evidence as to how much Plaintiff contributed toward the nephews' support or what their annual budget entailed. She was unable to recall what items may have been paid by her sister.

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### III. CONCLUSION

Plaintiff has not provided sufficient documentary proof to support her claims. Now, therefore,

IT IS THE DECISION OF THIS COURT that the appeal is denied

Dated this \_\_\_\_ day of January 2011.

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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 January 27, 2011. The Court filed and entered this document on January 27, 2011.***