

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

JEFFREY M. BETZLER,)	
)	
Plaintiff,)	TC-MD 100696B
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION OF DISMISSAL

Plaintiff appeals Defendant’s disallowance of claimed credit for taxes paid to another state for tax year 2008. Defendant subsequently revised its disallowance of claimed credit for tax paid to another state, allowing a \$40 credit and computing a tax-to-pay of \$1,521. (Def’s Answer at 1, June 7, 2010.)

A case management conference was held on September 29, 2010. Plaintiff appeared on his own behalf. Amy Stalnaker (Stalnaker), Tax Auditor, appeared on behalf of Defendant. At the conclusion of the conference, Plaintiff requested 60 days to contact the State of Michigan to obtain documents in support of income taxed by Oregon and Michigan. The parties and court agreed that Plaintiff would submit the documents and any additional information to the court and Defendant no later than December 6, 2010. The court’s Journal Entry filed October 5, 2010, stated that “the record will then close and no further submissions will be permitted” after January 6, 2011.

On December 22, 2010, Stalnaker wrote to the court and Plaintiff, stating that as of that date Plaintiff had not provided any additional information or documentation. In accordance with the parties agreement set forth in the court’s Journal Entry, the “record is closed.”

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As of the date of this decision, Plaintiff has not filed any information in support of his appeal other than his Complaint, stating that he did not “have any tax due in 2008.” “In all proceedings before the judge or a magistrate of the tax court and upon appeal therefrom, a preponderance of the evidence shall suffice to sustain the burden of proof. *The burden of proof shall fall upon the party seeking affirmative relief.*” ORS 305.427 (2009) (emphasis added). Plaintiff must establish his claim “by a preponderance of the evidence, or the more convincing or greater weight of evidence.” *Schaefer v. Dept. of Rev.*, TC No 4530 at 2, WL 914208 (July 12, 2001) (citing *Feves v. Dept. of Rev.*, 4 OTR 302 (1971)). Plaintiff has not presented any evidence in support of his appeal. Now, therefore,

IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this ____ day of January 2011.

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 January 31, 2011. The Court filed and entered this document on January 31, 2011.