

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

CARISSA EVANS,)
)
Plaintiff,) TC-MD 101061D
)
v.)
)
DEPARTMENT OF REVENUE,)
State of Oregon,)
)
Defendant.) **DECISION**

Plaintiff appeals Defendant’s Notice of Deficiency Assessment, dated May 21, 2010, adjusting Plaintiff’s claimed child care credit and working family child care credit for tax year 2009.

At the beginning of trial held on March 16, 2011, Plaintiff acknowledged that she did not exchange any evidence with Defendant nor did she have any witnesses in attendance or by affidavit to support her requested relief. The parties and the court reviewed how to present a case in the Oregon Tax Court and appeal procedures. The court explained that without testimony and evidence it could not make a reasoned decision and Plaintiff’s appeal would be denied. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff’s appeal is denied.

Dated this ____ day of March 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.

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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 18, 2011. The Court filed and entered this document on March 18, 2011.