

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

LILIANA V. MARTINEZ, )  
 )  
 Plaintiff, ) TC-MD 101121D  
 )  
 v. )  
 )  
 DEPARTMENT OF REVENUE, )  
 State of Oregon, )  
 )  
 Defendant. ) **DECISION**

This matter is before the court on Defendant’s proposal to grant Plaintiff partial relief.

At the case management conference held November 22, 2010, Plaintiff agreed to provide additional information to Defendant to support her claim that she is entitled to an earned income credit, a working family child care credit and child and dependant care credit. Defendant’s written status report filed December 20, 2010, stated that Plaintiff qualifies “for the Working Family Child Care Credit.” Defendant denied Plaintiff’s claimed child and dependant care credit, stating the “child care expenses have not been substantiated in the amount claimed by Plaintiff” and the earned income credit is denied because Plaintiff “changed” her filing status from “Head of Household (HOH) to Married Filing Separately (MFS).” (Def’s Status Rept at 1-2.)

Plaintiff’s written response to Defendant’s proposed adjustment was to be submitted to the court and Defendant by January 12, 2011. As of this date, Plaintiff has not contacted the court.

Absent any evidence to the contrary and Plaintiff’s failure to submit her written response by January 12, 2011, Defendant’s proposed partial relief is accepted. Now, therefore,

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IT IS THE DECISION OF THIS COURT that for tax year 2009, Plaintiff is entitled to a working family child care credit in the amount of \$740 and an income tax refund in the amount of \$257.

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

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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 February 16, 2011. The Court filed and entered this document on February 16, 2011.***