

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

RONALD ALBERT SCHMIDT,	)	
	)	
Plaintiff,	)	TC-MD 101154C
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>DECISION</b>

Plaintiff filed his Complaint on September 29, 2010. A case management conference was held on December 28, 2010.

Defendant filed a Status Report with the court on April 1, 2011, with proposed adjustments to Plaintiff's 1999 Oregon tax returns. In that report, Defendant indicated the adjustments had been discussed with Plaintiff and he had agreed with the auditor's recommendations.

On April 18, 2011, court staff contacted Plaintiff by telephone and Plaintiff advised court staff that he agreed with the proposed adjustments. Plaintiff was instructed to send that agreement to the court so that a judgment could be issued in this matter. The court has not received any further communication from Plaintiff.

Therefore, the court will adopt Defendant's recommendation, as set out in its Status Report filed April 1, 2011. Defendant will allow the mortgage interest and property tax paid deductions. Because the 1999 tax due has been paid in full, Defendant will issue Plaintiff a refund for the reduction of tax plus penalty and interest.

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Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant shall reduce Plaintiff's tax to pay as set out above and issue a refund in the amount of \$444 plus any statutory interest.

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

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DAN ROBINSON  
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 Dan Robinson on May 4, 2011. The Court filed and entered this document on May 4, 2011.***