

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

JESSICA M. BLACKMAN,)	
)	
Plaintiff,)	TC-MD 110018D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION

This matter is before the court on Defendant’s recommendation, filed April 26, 2011.

A case management conference was held in the above-entitled matter on March 30, 2011. Plaintiff appeared on her own behalf. Kevin Cole (Cole), Tax Auditor, appeared on behalf of Defendant. At the conclusion of the conference, Plaintiff agreed to provide supplemental information to Defendant and Defendant agreed to review the information and file a recommendation no later than April 26, 2011. In Defendant’s recommendation, Cole stated that:

“Defendant will cancel the Notice of Deficiency Assessment in full.

“Defendant cannot allow the ‘other credit’ of \$5,000 on the Oregon income tax return for the dependent care benefits included in box 10 of the W2 because it is not an allowable credit for Oregon income tax purposes.

“However, the Defendant does agree that Plaintiff is entitled to the Working Family Child Care Credit of \$2,438 as originally filed for a refund due of \$2,223 (See Exhibit A.)”

When Plaintiff did not file a written response to Cole’s recommendation, a member of the court’s operations member telephoned Plaintiff, asking her to submit a written response. As of this date, Plaintiff has not filed a written response. Even though the court could dismiss Plaintiff’s appeal for a lack of prosecution, the court accepts Defendant’s recommendation. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant's Notice of Deficiency Assessment, dated October 13, 2010, is canceled.

IT IS DECIDED that Plaintiff is entitled to an Oregon state income tax refund for tax year 2009 in the amount of \$2,223 with statutory interest.

Dated this ____ day of May 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 May 18, 2011. The Court filed and entered this document on May 18, 2011.