

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

MAXINE E. BUHLER,)
)
Plaintiff,) TC-MD 110285D
)
v.)
)
DEPARTMENT OF REVENUE,)
State of Oregon,)
)
Defendant.) **DECISION**

This matter is before the court on the agreement of the parties that Plaintiff is entitled to an Oregon state income tax refund in the amount of \$2,183 less the amount previously refunded of \$951 for a net additional income tax refund of \$1,232 for tax year 2009. (Def's Ltr, July 15, 2011.)

Plaintiff requested that the court refund the \$75 filing fee. (Ptf's Compl at 1, 2.) The filing fee is a statutory requirement and cannot be refunded. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff is entitled to a net additional state income tax refund for tax year 2009 of \$1,232 plus statutory interest, if applicable; and

IT IS FURTHER DECIDED that Plaintiff's request to refund the statutory filing fee is denied.

Dated this ____ day of July 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 July 20, 2011. The Court filed and entered this document on July 20, 2011