

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

WILLIAM A. BARBON)	
and ROBYN T. BARBON,)	
)	
Plaintiffs,)	TC-MD 110792D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION

This matter is before the court on the agreement of the parties that Plaintiffs are entitled to an earned income credit of \$249 and additional subtractions of \$734, resulting in a net state income tax refund to Plaintiffs for tax year 2010 of \$249. (Def’s Answer, July 12, 2011.)

Plaintiffs requested that the court “refund the \$75 fee required for the appeal since the error was totally due to the Oregon Department of revenue not reviewing the originally filed return adequately and the taxpayers could clearly use the money evidenced by the fact that they qualify for the credit.” (Ptf’s Compl at 2.) The filing fee is a statutory requirement and cannot be refunded. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiffs are entitled to an earned income credit of \$249 and additional subtractions of \$734, resulting in a net state income tax refund to Plaintiffs for tax year 2010 of \$249.

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IT IS FURTHER DECIDED that Plaintiffs' 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 19, 2011. The Court filed and entered this document on July 19, 2011.