

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

PALDEN SHALUNG)	
and TSERING SHALUNG,)	
)	
Plaintiffs,)	TC-MD 110838N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION

On June 24, 2011, Plaintiffs filed their appeal challenging Defendant’s Notice of Deficiency Assessment, dated June 14, 2011, for the 2010 tax year. A case management conference was held on August 18, 2011, during which Plaintiffs’ authorized representative, Liliana Nelson (Nelson), appeared on behalf of Plaintiffs and Sandi Lyon appeared on behalf of Defendant. Nelson stated that Plaintiffs claimed six dependents, three of whom are their own children and three of whom are relatives of Plaintiffs. Defendant requested additional information and the parties agreed to the schedule, memorialized in the court’s Journal Entry filed August 23, 2011. The Journal Entry cautioned that “Plaintiffs’ failure to fulfill the agreement set out in [the] Journal Entry [would] result in dismissal of this appeal.”

As agreed by the parties, Defendant filed written recommendations on September 29, 2011, stating:

“Based on additional information[,] Defendant agrees Plaintiffs have three (3) children who qualify as dependents. The additional information did not provide proof that the Plaintiffs provided over half of the support for the other three (3) relatives claimed as dependents for the entire year. The number of dependents allowed will increase from two (2) to five (5) and the exemption credit will increase from \$354 to \$855.”

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(Def's Recommendation at 1.) Defendant's proposed partial relief results in a revised tax-to-pay of \$251 plus statutory interest. (*Id.* at 3.)

Plaintiffs agreed to respond in writing by October 14, 2011, stating whether Defendant's recommendations are accepted in full or in part; Plaintiffs' appeal is withdrawn; or a trial is requested. As of the date of this Decision, the court has received no further communication from Plaintiffs. Under such circumstances, the court would dismiss Plaintiffs' appeal for lack of prosecution. Because Defendant has recommended that partial relief be granted to Plaintiffs, the court finds that Plaintiffs shall be allowed five dependents for a revised exemption credit of \$885 and revised tax-to-pay of \$251. Now, therefore,

IT IS THE DECISION OF THIS COURT that, for tax year 2010, Plaintiffs are allowed five dependents for an exemption credit of \$885 and a tax-to-pay of \$251, plus penalty and interest.

Dated this ____ day of October 2011.

ALLISON R. BOOMER
MAGISTRATE PRO TEMPORE

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 Pro Tempore Allison R. Boomer on October 24, 2011. The Court filed and entered this document on October 24, 2011.