

**Multnomah County Personal Income Tax**  
**ITAX Administrator**  
PO Box 279  
Portland, OR 97207-0279  
503-988-ITAX (4829)  
www.multcotax.org



June 28, 2005

**Final Letter of Determination**

The ITAX Administrator has reviewed your protest under the provisions of ITAX Administrative Rule § 11-614(A) and has denied your protest and issues this Final Letter of Determination.

Based on the evidence submitted, the Administrator has determined that you are a Multnomah County resident for the 2004 tax year as defined in § 11-605 and subject to the ITAX under § 11-625.

Residency is determined by your primary state of residence. Temporary absence from your primary residence does not constitute part-year residency. You are using your Lake Oswego address as your permanent mailing address. In addition, you are registered to vote as Multnomah County residents and you use your Multnomah County residence for DMV purposes. You also file your Oregon income tax returns as full-year residents.

You have 30 days from the date of this letter to pay this billing or to file a written notice of appeal. If you file a written notice of appeal within the 30 days allowed by the administrative rules, you must then file a written statement with the facts and legal issues relating to your appeal to the Multnomah County Board of Commissioners within 90 days from the date of this letter.

You may refer to "Your Right to Appeal" for information regarding the content of this statement or call the Help Desk at (503) 988 – ITAX (4829) for any clarification.

 DETACH AND RETURN WITH PAYMENT



MULTNOMAH COUNTY ITAX  
PO BOX 279  
PORTLAND, OR 97207-0279

ACCOUNT #	DUE DATE	PMT DUE
26481031546		
26481031555	7/28/05	\$455.00

TAX YEAR 2004

*Please make your check payable to Multnomah County ITAX.*  
*Please do not include any other correspondence with your payment.*  
*Payments due on weekends or holidays must be received the previous business day.*  
*Postmark is not receipt.*

AMOUNT ENCLOSED  
\$

**DENUE STEFFANOFF & KAREN STEFFANOFF**  
2 PREAKNESS CT  
LAKE OSWEGO OR 97035-1405

**MULTNOMAH COUNTY ITAX**  
PO BOX 279  
PORTLAND, OR 97207-0279

Administrator shall have the authority, after notice, to require verification of taxpayer information in order to carry out the provisions of this subchapter.

### **§ 11-611 Deficiencies and Refunds.**

Deficiencies may be assessed and refunds granted any time within the period provided under ORS 314.410, 314.415, and 317.950. The Administrator may by agreement with the taxpayer extend such time periods to the same extent as provided by statute.

### **§ 11-612 Changes to Federal or State Tax Returns.**

- (A) If a taxpayer's reported net income under applicable state laws imposing a tax on or measured by income is changed by the Federal Internal Revenue Service or the Oregon Department of Revenue, or amended by the taxpayer to correct an error in the original federal or state return, a report of such change shall be filed with the Administrator within 60 days after the date of the notice of the final determination of change or after an amended return is filed with the federal or state agencies. The report shall be accompanied by an amended tax return with respect to such income and by any additional tax, penalty, and interest due.
- (B) The Administrator may assess deficiencies and grant refunds resulting from changes to federal, state or business income tax returns within the time periods provided for in § 11-611 of this subchapter, treating the report of change in federal, state or business income tax returns as the filing of an amended tax return.
- (C) The Administrator may assess penalties and interest on the additional tax due as provided in §§ 11-623 and 11-624 of this subchapter or may refuse to grant a refund of taxes as a result of the amended return if the amended return is not filed with the Administrator within the time limits set forth in division (A) of this section.

### **§ 11-613 Settlement Offers and Agreements**

The Administrator may, upon good and sufficient cause make settlement agreements with taxpayers in the recomputation of taxes payable or in the collection thereof. Such agreements shall be consistent with ORS §§ 305.150 and 305.155 and corresponding OARs. Applications for settlement offers will be provided by the Administrator to taxpayers proposing settlement offers.

### **§ 11-614 Appeal Rights.**

- (A) Any determination of the Administrator may be protested by the taxpayer. Written notice of the protest must be received by the Administrator or designee within 30 days after the notice of determination was mailed or delivered to the taxpayer. The protest shall state the name and address of the taxpayer and an explanation of the grounds for the protest. The Administrator shall respond within 30 days after the protest is filed with the Administrator with either a revised determination or a final determination. The Administrator's determination shall include the reasons for the determination and state the time and manner for appealing the determination. The time to file a protest or the time for the Administrator's response may be extended by the Administrator, for good cause. Requests for extensions of time must be received prior to the expiration of the original 30 day protest deadline. Written notice shall be given to the taxpayer if the Administrator's deadline is extended.

## ITAX

- (B) Any final determination by the Administrator may be appealed by the taxpayer to the Multnomah County Board of Commissioners. Written notice of the appeal must be received by the Administrator within 30 days after the final determination was mailed or delivered to the appellant. The notice of appeal shall state the name and address of the appellant and include a copy of the final determination.
- (C) Within 90 days after the final determination was mailed or delivered to the tax filer, the appellant shall file with the Multnomah County Board of Commissioners a written statement containing:
  - (1) The reasons the Administrator's determination is incorrect; and
  - (2) What the correct determination should be.

Failure to file such a written statement within the time permitted shall be deemed a waiver of any objections, and the appeal shall be dismissed.
- (D) Within 150 days after the final determination was mailed or delivered to the taxpayer, the Administrator shall file with the Multnomah County Board of Commissioners a written response to the appellant's statement. A copy of the Administrator's response shall be promptly mailed to the address provided by the appellant.
- (E) The appellant shall be given not less than 7 days prior written notice of the hearing date and location. The appellant and the Administrator shall have the opportunity to present relevant testimony and oral argument.
- (F) The decision of the Multnomah County Board of Commissioners shall be final and no further administrative appeal shall be provided.

### § 11-615 Individuals Required to File Tax Returns

- (A) Every resident of Multnomah County who is required to file an Oregon income tax return for the taxable year is required to file an ITAX return.

Nothing contained in this section shall preclude the Administrator from requiring any individual to file a return when, in the judgment of the Administrator, a return should be filed.

- (B) The return to be filed shall be a one page Form MC TR. The Administrator will release the form to the public by December 15<sup>th</sup> of the taxable year. Substitute forms (such as created by tax software) shall be accepted provided the forms include identical information in comparable format as provided on Form MC TR.
  - (1) Unless requested by the Administrator, no copy of the federal or state of Oregon return is required to be filed with Form MC TR. If ITAX has been withheld from wages, a copy of Form W-2 is required to be filed with the ITAX return unless otherwise notified by the Administrator.
- (C) A husband and wife shall make a joint return with respect to the ITAX even though one of the spouses has neither gross income nor deductions, except that:
  - (1) No joint return shall be made if the spouses are not permitted to file a joint Oregon income tax return.

**All notes on 26481031546 as of 7/21/05:**

7/11/04 - Account issued a double taxation refund on 7/9/2004, check number 11011236, in the amount of \$320.68

6/16/05 - AN ADJUSTED BALANCE DUE LETTER WAS SENT TO TAXPAYER ON 6/16/2005.

6/28/05 - P116 LETTER WAS CREATED ON 6/28/2005 BY LCJULIE.

6/28/05 - Rec'd correspondence from tp's stating that they are only partyr residents since they spend half the year in CA. However, they still use OR for voting, DMV and file full-yr OR rtn. Sent Final Letter of Det saying they are not part-yr residents. Also indicated that they would be amending 03 MCTR as part-yr. THAT REFUND SHOULD BE DENIED.

7/1/05 - BILLING LETTER FOR TY 2004 WAS CREATED ON 7/1/2005 BY NIGHTLY BILLING JOB.

7/8/05 - idver-tp rec'd p116 and p8. confused as to what he shd pay. while xferring to julie, tp hung up. so, as per julie, ADV TP TO PAY TAX ONLY, and req pen waiver in writing w/ pmnt. julie will se about waiving pen.

7/11/05 - chk 3412 for 290 submitted prior to 7/15 - need to reallocate PR at 5pct. fwd'd to supervisor. will fwd to MF for add'l p waiver upon completion

7/13/05 - Okay to waive full 2004 penalty per Satish.

7/13/05 - RECEIVABLE ID# 76078 MARKED AS PAID BY LCJULIE ON 7/13/2005.

7/21/05 - Rec'd 8-page constitutional appeal - forwarded directly to Satish and MC attorney.

7/21/05 - RECEIVABLE ID# 76078 MARKED AS PAID BY LCJULIE ON 7/21/2005.

Account Search

New Tax Doc

Individual Acct Summary

Employee Acct Summary

Letters

### Account Summary

SSN: 541-44-6839    First Name: DENUE    MI:    Last Name: STEFFANOFF    Show Account # (no dashes): 25481031546    Egi:    Refresh:    Left:

Street #: 2    Dir:    Street Name: PRAKNESS    Type: CT    Post Dir:    Create Account:    Save Changes:    Save Credit Rpt:    Left:

Unit Type:    Unit #:    City: LAKE OSWEGO    State: OR    Postal Code: 97035    Plus 4: 1405    Status:    Created On: 8/3/2004

Home Phone:    PDE:    PDE Phone:    Acct Rep Phone:    School District Credit: \*    Left:

Account Rep: JOANNE PARKER    Acct Rep Phone: 503-823-1927

Reporting Periods/Mailing Address    Payments    Correspondence    Documents    Receivable Summary

**Notes**

Create Date	Created By	Type	Req'd Response	Response Due	Resp. Rep.
7/1/2005	ADMIN	System billed	Comment	8/1/2005	JOANNE PARKER
BILLING LETTER FOR TY 2004 WAS CREATED ON 7/1/2005 BY NIGHTLY BILLING JOB.					
6/28/2005	LCJULIE	espondence item	NA/Unknown		
Rec'd correspondence from tp's stating that they are only party residents since they spend half the year in CA. However, they still use OR for voting, DMV and file fully-OR in. Sent Final Letter of Det saying they are not party.					
6/28/2005	LCJULIE	ind Determination	Contact after date	6/28/2005	
P116 LETTER WAS CREATED ON 6/28/2005 BY LCJULIE.					

start

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ITAX Email...

http://SI...

BLIS

County I...

Microsoft...

9:27 AM