

Multnomah County Personal Income Tax Administrator

PO Box 279

Portland, OR 97207-0279

503-988-ITAX (4829) www.multcotax.org

**MULTNOMAH
COUNTY**

June 18, 2009

RAY PAUL & LAURA PAUL
6141 SW ORCHID DR
PORTLAND OR 97219-4980

ACCOUNT # 26484847045 & 26484847054

Adjustment Notice

RAY PAUL & LAURA PAUL,

We have received your Multnomah County Tax Return for tax year 2004. On the table below please compare how you filed to how we adjusted your return.

	YOUR FILING	OUR ADJUSTMENT
1. Oregon taxable income	\$0.00	\$863,612.00
2. Income exemption FERS/PERS \$0.00	\$5,000.00	\$5,000.00
3. County adjusted income	\$0.00	\$858,612.00
4. Residency fraction	1.00	1.00
5. County taxable income	\$0.00	\$858,612.00
6. Tax Rate	.0125	.0125
7. Tax	\$0.00	\$10,733.00
8. Amounts withheld	\$0.00	\$0.00
9. Other Prepayments	\$0.00	\$0.00
10. Penalty	\$0.00	\$2,683.25
11. Interest	\$0.00	\$2,679.04
12. Balance due or (Refund)	\$0.00	\$16,095.29
Payments made with Tax Return		\$0.00
Final Balance Due or (Refund)		\$16,095.29

Late charges will continue to accrue until paid.

IF YOU HAVE FILED A BANKRUPTCY PETITION IN OREGON OR ELSEWHERE, THIS LETTER IS FOR INFORMATION ONLY OF THE STATED ITAX CLAIM AND NOT AN ATTEMPT TO COLLECT ON YOUR ITAX DEBT. DISREGARD THE REQUEST FOR PAYMENT. PLEASE PROVIDE THE ITAX ADMINISTRATOR WITH YOUR BANKRUPTCY CASE NUMBER, FILING DATE AND COPY OF THE PETITION. IF YOU ARE REPRESENTED BY A BANKRUPTCY ATTORNEY, HAVE YOUR ATTORNEY CONTACT THE ITAX ADMINISTRATOR REGARDING THIS ITAX CLAIM IMMEDIATELY.

If you have questions or your records do not agree with ours, please contact us at 503-988-ITAX (4829).

**DETACH AND RETURN WITH PAYMENT**

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

ACCOUNT #	DUE DATE	PMT DUE
26484847045		
26484847054	Upon Receipt	\$16,095.29

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.

TAX YEAR 2004

AMOUNT ENCLOSED
\$

RAY PAUL & LAURA PAUL
6141 SW ORCHID DR
PORTLAND OR 97219-4980

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6141 SW ORCHID DR
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ACCOUNT # 26484847045 & 26484847054

Adjustment Notice

RAY PAUL & LAURA PAUL,

We have received your Multnomah County Tax Return for tax year 2005. On the table below please compare how you filed to how we adjusted your return.

	YOUR FILING	OUR ADJUSTMENT
1. Oregon taxable income	\$0.00	\$143,132.00
2. Income exemption FERS/PERS \$0.00	\$5,000.00	\$5,000.00
3. County adjusted income	\$0.00	\$138,132.00
4. Residency fraction	1.00	1.00
5. County taxable income	\$0.00	\$138,132.00
6. Tax Rate	.0125	.0125
7. Tax	\$0.00	\$1,727.00
8. Amounts withheld	\$0.00	\$0.00
9. Other Prepayments	\$0.00	\$0.00
10. Penalty	\$0.00	\$431.75
11. Interest	\$0.00	\$327.69
12. Balance due or (Refund)	\$0.00	\$2,486.44
Payments made with Tax Return		\$0.00
Final Balance Due or (Refund)		\$2,486.44

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DETACH AND RETURN WITH PAYMENT



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

ACCOUNT #	DUE DATE	PMT DUE
26484847045		
26484847054	Upon Receipt	\$2,486.44

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TAX YEAR 2005

AMOUNT ENCLOSED
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PORTLAND OR 97219-4980

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PORTLAND OR 97219-4980

ACCOUNT # 26484847045 & 26484847054

Adjustment Notice

RAY PAUL & LAURA PAUL,

We have received your Multnomah County Tax Return for tax year 2003. On the table below please compare how you filed to how we adjusted your return.

	YOUR FILING	OUR ADJUSTMENT
1. Oregon taxable income	\$0.00	\$501,401.00
2. Income exemption FERS/PERS \$0.00	\$5,000.00	\$5,000.00
3. County adjusted income	\$0.00	\$496,401.00
4. Residency fraction	1.00	1.00
5. County taxable income	\$0.00	\$496,401.00
6. Tax Rate	.0125	.0125
7. Tax	\$0.00	\$6,205.00
8. Amounts withheld	\$0.00	\$0.00
9. Other Prepayments	\$0.00	\$0.00
10. Penalty	\$0.00	\$1,551.25
11. Interest	\$0.00	\$1,920.25
12. Balance due or (Refund)	\$0.00	\$9,676.50
Payments made with Tax Return		\$0.00
Final Balance Due or (Refund)		\$9,676.50

Late charges will continue to accrue until paid.

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DETACH AND RETURN WITH PAYMENT

MULTNOMAH COUNTY ITAX
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PORTLAND, OR 97207-0279

ACCOUNT #	DUE DATE	PMT DUE
26484847045		
26484847054	Upon Receipt	\$9,676.50

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TAX YEAR 2003

AMOUNT ENCLOSED
\$RAY PAUL & LAURA PAUL
6141 SW ORCHID DR
PORTLAND OR 97219-4980MULTNOMAH COUNTY ITAX
PO BOX 279
PORTLAND, OR 97207-0279

Smith, Julie

4847045

From: BATES Julie M [julie.m.bates@co.multnomah.or.us]
 Sent: Thursday, June 18, 2009 9:18 AM
 To: Smith, Julie
 Subject: RE: Voting History

Ray L Paul:

Voting History					
Query executed successfully.					
Search					
Election Date	From	To	Search	Clear	
Name PAUL, RAY LONI					
Election Date	Description	Ballot Style	Voter Party	Status	County
5/19/2009	Special District Election 2009	013	Non Partisan	Not Voted	MULTNOMA
11/4/2008	November General Election 2008	009	Non Partisan	Voted	MULTNOMA
5/20/2008	May Primary 2008	2-008	Republican	Not Voted	MULTNOMA
11/6/2007	November Special Election 2007	003	Non Partisan	Not Voted	MULTNOMA
5/15/2007	Special District Election 2007	14	Non Partisan	Not Voted	MULTNOMA
11/7/2006	November General Election 2006	1245-1	Non Partisan	Voted	MULTNOMA
5/16/2006	May Primary 2006	57	Republican	Voted	MULTNOMA
5/17/2005	MAY SPECIAL DISTRICT ELECTION 2005	M	REPUBLICAN	Not Voted	MULTNOMA
11/2/2004	NOVEMBER GENERAL ELECTION 2004	B	REPUBLICAN	Voted	MULTNOMA
5/18/2004	MAY PRIMARY ELECTION 2004	B	REPUBLICAN	Voted	MULTNOMA
2/3/2004	FEBRUARY SPECIAL ELECTION	B	NO PARTY	Voted	MULTNOMA
11/4/2003	NOVEMBER SPECIAL ELECTION	B	NO PARTY	Voted	MULTNOMA
9/16/2003	SEPTEMBER SPECIAL ELECTION 2003	B	NO PARTY	Voted	MULTNOMA
5/20/2003	MAY SPECIAL DISTRICT ELECTION	B	NO PARTY	Voted	MULTNOMA
1/28/2003	JANUARY SPECIAL ELECTION 2003	B	NO PARTY	Voted	MULTNOMA
11/5/2002	NOVEMBER GENERAL ELECTION 2002	B	NO PARTY	Voted	MULTNOMA
9/17/2002	SEPTEMBER SPECIAL ELECTION 2002	M	NO PARTY	Not Voted	MULTNOMA
5/21/2002	MAY PRIMARY ELECTION 2002	B	NO PARTY	Voted	MULTNOMA
5/15/2001	MAY SPECIAL DISTRICT ELECTION	B	NO PARTY	Voted	MULTNOMA
3/13/2001	SPECIAL DISTRICT ELECTION	M	NO PARTY	Not Voted	MULTNOMA
11/7/2000	NOVEMBER 2000 GENERAL ELECTION	B	NO PARTY	Voted	MULTNOMA
5/16/2000	MAY 2000 PRIMARY ELECTION	R	NO PARTY	Voted	MULTNOMA
3/9/1999	MARCH 1999 NON LISTED ELECTION	B	NO PARTY	Voted	MULTNOMA
11/3/1998	NOVEMBER 1998 GENERAL ELECTION	B	NO PARTY	Voted	MULTNOMA
5/19/1998	MAY 1998 PRIMARY ELECTION	R	NO PARTY	Voted	MULTNOMA
3/11/1997	MARCH 1997 NON LISTED ELECTION	B	NO PARTY	Voted	MULTNOMA

Ballot Details

Close

6/18/2009

Voting History

Query executed successfully.

Search

Election Date From: To:

Search

Clear

Name PAUL, RAY LONI

Election Date	Description	Ballot Style	Voter Party	Status	County
5/17/2005	MAY SPECIAL DISTRICT ELECTION 2005	M	REPUBLICAN	Not Voted	MULTNOMA
11/2/2004	NOVEMBER GENERAL ELECTION 2004	B	REPUBLICAN	Voted	MULTNOMA
5/18/2004	MAY PRIMARY ELECTION 2004	B	REPUBLICAN	Voted	MULTNOMA
2/3/2004	FEBRUARY SPECIAL ELECTION	B	NO PARTY	Voted	MULTNOMA
11/4/2003	NOVEMBER SPECIAL ELECTION	B	NO PARTY	Voted	MULTNOMA
9/16/2003	SEPTEMBER SPECIAL ELECTION 2003	B	NO PARTY	Voted	MULTNOMA
5/20/2003	MAY SPECIAL DISTRICT ELECTION	B	NO PARTY	Voted	MULTNOMA
1/28/2003	JANUARY SPECIAL ELECTION 2003	B	NO PARTY	Voted	MULTNOMA
11/5/2002	NOVEMBER GENERAL ELECTION 2002	B	NO PARTY	Voted	MULTNOMA
9/17/2002	SEPTEMBER SPECIAL ELECTION 2002	M	NO PARTY	Not Voted	MULTNOMA
5/21/2002	MAY PRIMARY ELECTION 2002	B	NO PARTY	Voted	MULTNOMA
5/15/2001	MAY SPECIAL DISTRICT ELECTION	B	NO PARTY	Voted	MULTNOMA
3/13/2001	SPECIAL DISTRICT ELECTION	M	NO PARTY	Not Voted	MULTNOMA
11/7/2000	NOVEMBER 2000 GENERAL ELECTION	B	NO PARTY	Voted	MULTNOMA
5/16/2000	MAY 2000 PRIMARY ELECTION	R	NO PARTY	Voted	MULTNOMA
3/9/1999	MARCH 1999 NON LISTED ELECTION	B	NO PARTY	Voted	MULTNOMA
11/3/1998	NOVEMBER 1998 GENERAL ELECTION	B	NO PARTY	Voted	MULTNOMA
5/19/1998	MAY 1998 PRIMARY ELECTION	R	NO PARTY	Voted	MULTNOMA
3/11/1997	MARCH 1997 NON LISTED ELECTION	B	NO PARTY	Voted	MULTNOMA
11/5/1996	NOVEMBER 1996 GENERAL ELECTION	B	NO PARTY	Voted	MULTNOMA
5/21/1996	MAY 1996 BIENNIAL PRIMARY ELECTION	B	NO PARTY	Voted	MULTNOMA
5/16/1995	MAY 1995 SPECIAL ELECTION	B	NO PARTY	Voted	MULTNOMA
3/28/1995	MARCH 1995 NON LISTED ELECTION	R	NO PARTY	Voted	MULTNOMA
11/8/1994	NOVEMBER 1994 GENERAL ELECTION	B	NO PARTY	Voted	MULTNOMA
9/20/1994	SEPTEMBER 1994 NON LISTED ELECTION	R	NO PARTY	Voted	MULTNOMA
5/19/1994	MAY 1994 PRIMARY ELECTION	B	NO PARTY	Voted	MULTNOMA

Ballot Details

Close

Laura E Paul:

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



August 10, 2009

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 2005 tax year as defined in § 11-605 and subject to the ITAX under § 11-625. While an individual may have more than one residence, an individual can only have one legal domicile, and that domicile determines taxation status. In order to legally change domiciles, an individual must demonstrate a clear *intent to abandon* the old domicile and establish a new one. Temporary stays at your other residences do not constitute abandonment of your primary residence.

It is clear from the available evidence that you have never abandoned your Orchid Drive residence as your legal domicile. As of the date of this notice, you both still maintain your Oregon Driver's Licenses at the Orchid Drive address – Oregon law requires that you update your driver's license within 30 days of moving to a new address. In addition, you both have continued to regularly vote as Multnomah County residents from the Orchid Drive address. *Every time you vote in Multnomah County, you are making a legal declaration that you are domiciled in Multnomah County.*

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 and the appeals process at our website at www.multcotax.org 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
26484847045		
26484847054	9/9/09	\$2,494.63

TAX YEAR 2005

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AMOUNT ENCLOSED
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RAY PAUL & LAURA PAUL
6141 SW ORCHID DR
PORTLAND OR 97219-4980

MULTNOMAH COUNTY ITAX
PO BOX 279
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It is clear from the available evidence that you have never abandoned your Orchid Drive residence as your legal domicile. As of the date of this notice, you both still maintain your Oregon Driver's Licenses at the Orchid Drive address – Oregon law requires that you update your driver's license within 30 days of moving to a new address. In addition, you both have continued to regularly vote as Multnomah County residents from the Orchid Drive address. *Every time you vote in Multnomah County, you are making a legal declaration that you are domiciled in Multnomah County.*

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 DETACH AND RETURN WITH PAYMENT



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

ACCOUNT #	DUE DATE	PMT DUE
26484847045		
26484847054	9/9/09	\$16,148.66

TAX YEAR 2004

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AMOUNT ENCLOSED
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RAY PAUL & LAURA PAUL
6141 SW ORCHID DR
PORTLAND OR 97219-4980

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August 10, 2009

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✂ DETACH AND RETURN WITH PAYMENT



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

ACCOUNT #	DUE DATE	PMT DUE
26484847045		
26484847054	9/9/09	\$9,707.02

TAX YEAR 2003

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AMOUNT ENCLOSED
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RAY PAUL & LAURA PAUL
6141 SW ORCHID DR
PORTLAND OR 97219-4980

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

DAVIS LAW FIRM
12220 SW First Street
Beaverton, Oregon 97005
Tel: (503) 644-9000
Fax: (503) 644-9050

Paul
26484847045

C. Thomas Davis
tom@davislawfirm.net

Paul C. Galm
paul@davislawfirm.net

September 23, 2009

VIA CERTIFIED MAIL RRR

Multnomah County - I Tax
PO Box 279
Portland OR 97207-0279

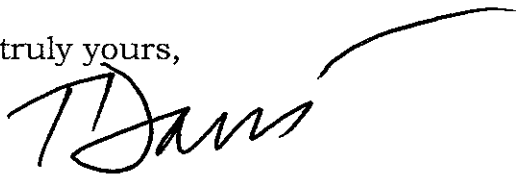
RE: Account #26484847045 and Account #26484847054
Ray and Laura Paul

Dear Tax Administrator:

Within thirty days of receiving the initial letter of determination, my client filed a protest to disagree with the tax assessment for the tax years 2003, 2004, and 2005. Mr. and Mrs. Paul are not residents of Multnomah County. They own several properties throughout the state and in other states. Their residence is 6335 SW Arbor Drive, Newport, Oregon 97365. For verification I enclose tax returns that were in their possession and filed for the tax years 2003, 2004, and 2005.

I request that you issue a revised letter of determination withdrawing your tax assessment. Thank you and best wishes.

Very truly yours,



C. Thomas Davis

mjlw:multnomah.paul.9.23.09

enclosures

cc: Mr. and Mrs. Paul