

Attach \$281 filing fee as required by ORS 305.490 and ORS 21.135.

IN THE OREGON TAX COURT
REGULAR DIVISION
Income/Other Tax

_____,)
_____,)
Plaintiff(s),) **TC No.** _____ (court use only)
v.)
DEPARTMENT OF REVENUE,)
State of Oregon,)
Defendant.) **COMPLAINT**

Plaintiff(s) alleges:

(1) Defendant either assessed additional income taxes, penalties, and interest against Plaintiff(s) or denied Plaintiff's(s') claim for refund for the tax year(s)_____.

(2) Plaintiff(s) appealed the assessment or denial of refund to the Magistrate Division of the Oregon Tax Court. A copy of the magistrate's written decision and any dispositive order is attached as Exhibit 1.

(3) The Magistrate's decision is in error because _____

(4) Plaintiff(s) has paid any taxes, penalties, and interest Defendant claims is owing for such tax years. (If not, Plaintiff(s) alleges that it would be an undue hardship to do so and has attached a Motion for Stay of Payment of Income Tax and Affidavit of Undue Hardship.)

THEREFORE, Plaintiff(s) asks this court for a judgment declaring that _____

Plaintiff's Name (PRINT)

Plaintiff's Name (PRINT)

Signature

Signature

Mailing Address

City, State, Zip

Telephone Number (Cell? Yes No)

Email