

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

COLEEN ANN BAKER,)	
)	
Plaintiff,)	TC-MD 140276C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

The court entered its Decision in the above-entitled matter on July 15, 2014. The court did not receive a request for an award of costs and disbursements (TCR-MD 19) within 14 days after its Decision was entered. The court’s Final Decision incorporates its Decision without change.

This matter is before the court on the parties’ Stipulated Agreement filed on July 11, 2014. Plaintiff filed her Complaint on May 19, 2014, asking the court to “re-calculate tax owed based on [Plaintiff] becoming an Oregon resident on June 30, 2011.” (Ptf’s Compl at 1.)

In their Stipulated Agreement, filed July 11, 2014, the parties agreed that Defendant would “cancel its Notice of Deficiency Assessment dated February 19, 2014, which would reduce Plaintiff’s net Oregon income tax to \$3,331.” (Stip Agreement at 1.) The parties also agreed that “[a]ny payments will be applied to the revised balance, and any excess payments will be either applied to other outstanding liabilities or refunded to Plaintiff.” (*Id.*) Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant shall cancel its Notice of Deficiency Assessment dated February 19, 2014.

IT IS FURTHER DECIDED that Defendant shall apply to the revised balance all payments made by Plaintiff. Any payments in excess of Plaintiff's balance shall be applied to "other outstanding liabilities or refunded to Plaintiff" with statutory interest.

Dated this ____ day of August 2014.

DAN ROBINSON
MAGISTRATE

If you want to appeal this Final 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 Final Decision or this Final Decision cannot be changed.

This document was signed by Magistrate Dan Robinson on August 4, 2014. The court filed and entered this document on August 4, 2014.