

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

SHADRAN L. STUFFLEBEAM	)	
and LAURA R. STUFFLEBEAM,	)	
	)	
Plaintiffs,	)	TC-MD 140283D
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION</b>

This Final Decision incorporates without change the court’s Decision entered on October 6, 2014. The court did not receive a request for an award of costs and disbursements within 14 days after its Decision was entered. *See* TCR-MD 19.

This matter is before the court on the parties’ Request for Stipulated Agreement (Request) filed in two parts on September 24, 2014.

Plaintiffs filed their Complaint on May 29, 2014, requesting the court “[a]llow mileage deductions as originally reported on [our] return.” (Ptf’s Compl at 1.) In their September 24, 2014, Request, the parties agreed to a “tax deficiency” of \$1,422 and the elimination of the 20 percent substantial understatement penalty for tax year 2011. Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that, as agreed upon by the parties, Plaintiffs’ Notice of Deficiency Assessment, dated March 11, 2014, shall be adjusted to reflect a “tax deficiency” of \$1,422 for tax year 2011.

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IT IS FURTHER DECIDED that, as agreed upon by the parties, the 20% substantial understatement penalty of \$380 for tax year 2011 shall be eliminated from Plaintiffs' Notice of Deficiency Assessment, dated March 11, 2014.

Dated this \_\_\_\_ day of November 2014.

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JILL A. TANNER  
PRESIDING 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 Presiding Magistrate Jill A. Tanner on November 3, 2014. The court filed and entered this document on November 3, 2014.***