

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

DAVID W. SWARTZ)
and SHELLEY SWARTZ,)
)
Plaintiffs,) TC-MD 140294D
)
v.)
)
DEPARTMENT OF REVENUE,)
State of Oregon,)
)
Defendant.) **FINAL DECISION**

The court entered its Decision in the above-entitled matter on July 24, 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 upon the written stipulation of the parties filed on July 22, 2014. A copy of the written stipulation is attached as Exhibit A. Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that for tax year 2013, Plaintiffs shall be granted relief as agreed upon by the parties and set out in Exhibit A. Defendant shall revise its Notice of Proposed Refund Adjustment and/or Distribution, dated April 16, 2014, to reflect the agreement of the parties.

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IT IS FURTHER DECIDED that any payments made by Plaintiffs will be applied to outstanding liabilities or refunded to Plaintiffs with statutory interest.

Dated this ____ day of August 2014.

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 August 11, 2014. The court filed and entered this document on August 11, 2014.