

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

MICHELLE M. WEST,)	
)	
Plaintiff,)	TC-MD 140309N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

This Final Decision incorporates without change the court’s Decision entered on August 4, 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 Defendant’s Answer filed August 1, 2014. Plaintiff filed her Complaint on June 30, 2014, requesting that the “2012 Oregon tax return that generated a \$422 child and dependent care credit carry forward to 2013.” (Ptf’s Compl at 1.) In its Answer, Defendant agreed “Plaintiff is allowed a [child and dependent care credit] carry forward of \$422.” (Def’s Ans at 1.) Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff’s \$422 child and dependent care credit from 2012 carry forward to 2013.

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IT IS FURTHER DECIDED that Defendant shall cancel its Notice of Proposed Adjustment and/or Distribution dated March 21, 2014.

Dated this ____ day of August 2014.

ALLISON R. BOOMER
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 Final Decision was signed by Magistrate Allison R. Boomer on August 25, 2014. The Court filed and entered this Final Decision on August 25, 2014.