

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

MARCUS A. GOSSACK,)	
)	
Plaintiff,)	TC-MD 140319N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

This Final Decision incorporates without change the court’s Decision entered August 15, 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 13, 2014.

Plaintiff filed his Complaint on July 14, 2014, challenging Defendant’s Notice of Determination and Assessment for tax year 2008, dated April 21, 2014. In his Complaint, Plaintiff stated that he filed a 2008 tax return on June 21, 2014, and subsequently received Defendant’s Distrain Warrant on July 14, 2014, seeking to collect an additional tax plus interest of \$516.82. (Ptf’s Compl at 2-3.) Plaintiff requested relief in the following form: “[that Defendant] recognize the filing as complete and accurate and that the account be closed. I ask also that a letter of notice to that [e]ffect be sent to me for my records.” (*Id.* at 2.)

On August 13, 2014, Defendant stated in its Answer that “[Plaintiff’s] return was processed as filed on July 24th, 2014. [Plaintiff] owes \$0 for tax year 2008.” (Def’s Ans at 1.) Defendant attached a letter to Plaintiff, noting that Plaintiff’s income tax obligation for tax year 2008 had been fulfilled. (*Id.* at 2.) Because Defendant agrees to allow Plaintiff’s requested relief, this matter is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that, as agreed upon by the parties, Plaintiff's tax-to-pay is zero for tax year 2008.

Dated this ____ day of September 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 document was signed by Magistrate Allison R. Boomer on September 3, 2014. The court filed and entered this document on September 3, 2014.