

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

BRENT C. DAVIES)	
and STACIE DAVIES,)	
)	
Plaintiffs,)	TC-MD 140321C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

The court entered its Decision in the above-entitled matter on July 31, 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 Defendant’s Answer filed July 29, 2014. Plaintiffs filed their Complaint on July 14, 2014, challenging Defendant’s Notices of Determination and Assessment, dated April 16, 2014, for the 2010 and 2011 tax years. (Ptf’s Compl at 2-7.) Plaintiffs requested that the “Assessed Taxes, Penalties, and Interest be abated and reduced to zero and no return be required filed.” (*Id.* at 1.) In its Answer, Defendant agreed that “Plaintiff[s] were not Resident[s] of Oregon in 2010 and 2011 and had zero Oregon Source income.” (Def’s Ans at 1.) Defendant requested that the “assessed Taxes, Penalties, and Interest be abated and reduced to zero for 2010 and 2011.” (*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 Determination and Assessment, dated April 16, 2014, for the 2010 tax year.

IT IS FURTHER DECIDED that Defendant shall cancel its Notice of Determination and Assessment, dated April 16, 2014, for the 2011 tax year.

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 Final Decision was signed by Magistrate Dan Robinson on August 18, 2014. The Court filed and entered this Final Decision on August 18, 2014.