

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

GIL R. ACHTERHOF)
and ROBERTA J. ACHTERHOF,)
)
Plaintiffs,) TC-MD 140337N
)
v.)
)
DEPARTMENT OF REVENUE,)
State of Oregon,)
)
Defendant.) **FINAL DECISION**

This Final Decision incorporates without change the court’s Decision entered September 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 September 11, 2014. Plaintiffs filed their Complaint on August 14, 2014, requesting a refund of “assessed tax of \$1,647” for the 2013 tax year based on an increase for “US Gov Interest subtraction.” (Ptf’s Compl at 1, 7.) Plaintiffs also requested that the refund be applied to their “2014 tax return.” (*Id.* at 1.) In its Answer, Defendant agreed that Plaintiffs’ “[s]ubtraction for U.S. interest * * * should be allowed[,]” and “[t]he resulting refund will be applied to Plaintiffs’ 2014 tax liability per their request.” (Def’s Ans at 1.) Because the parties are in agreement, the case is ready for decision. Now, therefore,

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IT IS THE DECISION OF THIS COURT that as agreed by the parties Defendant shall allow Plaintiffs' subtraction for US interest and apply the refund of \$1,647 to their 2014 tax liability.

Dated this ____ day of October 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 October 7, 2014. The Court filed and entered this Final Decision on October 7, 2014.