IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

GARY R. FEUERSTEIN,)
Plaintiff,)) TC-MD 140347N
v.)
DEPARTMENT OF REVENUE, State of Oregon,)))
Defendant.) FINAL DECISION
This Final Decision incorporates	without change the court's Decis

This Final Decision incorporates without change the court's Decision entered October 20, 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 October 20, 2014. Plaintiff filed his Complaint on August 25, 2014, requesting that Defendant cancel its Notice of Deficiency Assessment dated February 18, 2014. In its Answer, Defendant agreed to cancel its Notice of Deficiency Assessment dated February 18, 2014, and process Plaintiff's refund as originally claimed on the 2012 return. 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 Defendant shall cancel its Notice of

IT IS THE DECISION OF THIS COURT that Defendant shall cancer its Notice of
Deficiency Assessment dated February 18, 2014.
Dated this day of November 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 <u>mailing</u> to: 1163 State Street, Salem, OR 97301-2563; or by <u>hand delivery</u> to: Fourth Floor, 1241 State Street, Salem, OR.

Your Complaint must be submitted within <u>60</u> 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 November 6, 2014. The court filed and entered this document on November 6, 2014.