

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

BYUNG-CHAN LEE)
and EUN-KYUNG LEE,)
)
Plaintiffs,) TC-MD 140417D
)
v.)
)
DEPARTMENT OF REVENUE,)
State of Oregon,)
)
Defendant.) **FINAL DECISION**

This Final Decision incorporates without change the court’s Decision entered December 2, 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 November 26, 2014. Plaintiffs filed their Complaint on November 5, 2014, appealing Defendant’s Notice of Proposed Adjustment and/or Distribution dated August 25, 2014 (Notice). In its Notice, Defendant had disallowed a \$36,535 medical and dental expense deduction claimed by Plaintiffs on their 2012 amended return. In its Answer, Defendant stated that it had no disagreement with Plaintiffs and agreed “to restore the \$36,535 of medical and dental expenses on Plaintiffs’ 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 Plaintiffs' appeal is granted. Defendant shall cancel its Notice of Proposed Adjustment and/or Distribution dated August 25, 2014.

Dated this ____ day of December 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 document was signed by Presiding Magistrate Jill A. Tanner on December 19, 2014. The court filed and entered this document on December 19, 2014.