## IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

Defendant.	) FINAL DECISION
DEPARTMENT OF REVENUE, State of Oregon,	)
v.	) )
Plaintiff,	) TC-MD 140455N
TRACI LYNN McCOY,	)

This Final Decision incorporates without change the court's Decision entered January 30, 2015. 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 16.

This matter is before the court on Defendant's Answer and Motion to Grant Plaintiff's Request (Answer). Plaintiff filed her Complaint on December 18, 2014, challenging Defendant's Notice of NSF Check Penalty, dated October 6, 2014, for the 2014 tax year. In her Amended Complaint, filed December 30, 2014, Plaintiff requested that the "\$500.00 Fine [] be dismissed[.]" (Am Compl at 1.) Defendant filed its Answer on January 27, 2015, requesting that the court "grant Plaintiff's request and cancel NSF fee assessed for \$500 issued on 10/06/14." (Answer at 2.) 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 Plaintiff's Complaint is granted.

Defendant shall cancel its Notice of NSF Check Pena	alty dated October 6, 2014.
Dated this day of February 2015.	
	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. TCR-MD 19 B.

This document was signed by Magistrate Allison R. Boomer on February 17, 2015. The court filed and entered this document on February 17, 2015.