

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

HARRY R. SHERIN	)	
and MARTHA J. SHERIN,	)	
	)	
Plaintiffs,	)	TC-MD 140458N
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION</b>

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, filed January 28, 2015. Plaintiffs filed their Complaint on December 23, 2014, requesting that the court “reinstate subtraction of federal pension income and reinstatement and issuance of Oregon tax refund to Plaintiff.” Plaintiffs attached to their Complaint a 2013 Form 1099-R showing that Plaintiff Harry R. Sherin had received \$9,230.16 in taxable distributions from the Office of Personnel Management, Retirement Operations. (Ptf’s Compl at 4.)

In its Answer, Defendant stated that, based on the information provided by Plaintiffs, it recommended allowing “a subtraction of \$9,230 on the federal column of the Oregon non[-] resident tax return for the federal pension as originally claimed.” (Def’s Answer at 1.) Defendant also recommended refunding “\$182 plus statutory interest.” (*Id.*) 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 allow Plaintiffs a subtraction of \$9,230 on the federal column of their 2013 Oregon nonresident tax return for the federal pension income as originally claimed. Defendant shall refund Plaintiffs \$182 plus statutory interest.

Dated this \_\_\_\_ day of January 2015.

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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. 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.***