

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

JAMES P. DWYER )  
and JANET L. TRULLINGER, )  
 )  
Plaintiffs, ) TC-MD 150015N  
 )  
v. )  
 )  
DEPARTMENT OF REVENUE, )  
State of Oregon, )  
 )  
Defendant. ) **FINAL DECISION**

This Final Decision incorporates without change the court’s Decision, entered February 6, 2015. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. *See* TCR-MD 16 C(1).

This matter is before the court on Defendant’s Answer and Motion to Grant Plaintiff’s Request, filed February 5, 2015. Plaintiffs filed their Complaint on January 9, 2015, requesting that Defendant cancel its Notice of Deficiency Assessment dated October 14, 2014. In its Answer and Motion to Grant Plaintiff’s Request, Defendant agreed to the relief requested by Plaintiffs. Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiffs’ appeal is granted. Defendant shall cancel its Notice of Deficiency Assessment dated October 14, 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 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 24, 2015. The court filed and entered this document on February 24, 2015.***