

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

ALONZO J. LOPEZ, )  
)  
Plaintiff, ) TC-MD 150020C  
)  
v. )  
)  
DEPARTMENT OF REVENUE, )  
State of Oregon, )  
)  
Defendant. ) **FINAL DECISION**

This Final Decision incorporates without change the court’s Decision, entered February 17, 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 filed February 12, 2015. Plaintiff filed his Complaint on January 22, 2015, requesting “Reversal of Deficiency for \$985.77.” In its Answer, Defendant agreed “to cancel its October 28, 2014 Notice of Deficiency Assessment.” Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant shall cancel its Notice of Deficiency Assessment, dated October 28, 2014. Defendant shall issue or otherwise credit to Plaintiff any refund due with statutory interest, if any.

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

\_\_\_\_\_  
DAN ROBINSON  
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 Dan Robinson on March 9, 2015. The court filed and entered this document on March 9, 2015.***