IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

| CHRISTOPHER DANIEL BIZZANO and ALLISON CYNTHIA BIZZANO, |) |
|---|------------------------------|
| Plaintiffs, |)) TC-MD 150021D |
| v. |) |
| DEPARTMENT OF REVENUE, State of Oregon, |))) |
| Defendant. |)) FINAL DECISION |
| | |

This Final Decision incorporates without change the court's Decision, entered March 11, 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 24, 2015.

Plaintiffs filed their Complaint on January 22, 2015, requesting the cancellation of Defendant's Notice of Determination and Assessment, dated December 1, 2014 (Notice), along with all penalties and interest for tax year 2010. In its Answer, Defendant agreed to cancel its Notice and related penalties and interest. Because the parties are in agreement, the case is ready for decision. Now, therefore,

/// /// ///

///

IT IS THE DECISION OF THIS COURT that, as agreed by the parties, Defendant shall cancel its tax year 2010 Notice of Determination and Assessment, dated December 1, 2014, along with related penalties and interest.

Dated this ____ day of March 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 Final Decision was signed by Magistrate Allison R. Boomer on March 31, 2015. The Court filed and entered this Final Decision on March 31, 2015.