## IN THE OREGON TAX COURT MAGISTRATE DIVISION

Income	Tax
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Defendant.	)	FINAL DECISION
	)	
State of Oregon,	)	
DEPARTMENT OF REVENUE,	)	
	)	
v.	)	
Fiamuii,	)	TC-MD 130028D
Plaintiff,	)	TC-MD 150028D
SEAN D. CHAPMAN,	)	

This Final Decision incorporates without change the court's Decision, entered May 21, 2015. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. *See* Tax Court Rules-Magistrate Division 16 C(1).

This matter is before the court on Defendant's status report filed May 8, 2015. Plaintiff filed his Complaint on January 28, 2015, requesting "a refund of all Oregon income taxes withheld from the California income" for tax years 2010 and 2013.

In its status report, Defendant agreed to "fully reverse the return line changes that were made in Defendant's October 30, 2014 Notice of Proposed Adjustment" for tax year 2013. At the case management conference on March 10, 2015, the parties stated that the "2010 tax was resolved" and Plaintiff's "refund" was issued on "February 2, 2015." 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's Notice of Tax Assessment, dated November 26, 2014, is canceled and Plaintiff's requested relief was granted.

IT IS FURTHER DECIDED that Defendant's Notice of Proposed Adjustment and/or Distribution, dated October 30, 2014, is canceled and Plaintiff's 2013 Oregon Form 40N income tax return was accepted by Defendant as filed.

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

JILL A. TANNER PRESIDING 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 filed and entered on June 8, 2015.