

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

JON B. ORTON,)
)
 Plaintiff,) TC-MD 150116D
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 State of Oregon,)
)
 Defendant.) **FINAL DECISION**

This Final Decision incorporates without change the court’s Decision, entered April 8, 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 the agreement of the parties.

Plaintiff filed his Complaint on March 23, 2015, challenging Defendant’s Notice of Deficiency Assessment, dated January 21, 2015, for the 2010 tax year. In its April 1, 2015, Answer, Defendant stated that “based on the additional information and clarification that [Defendant] received during the Magistrate appeal[,] [D]efendant agrees to allow [P]laintiff to deduct all the claimed employee business expense[s] claimed on his 2010 Oregon tax return.” (Def’s Answer at 1.) Defendant agreed to “abate the tax deficiency of \$1,748 plus all related penalties and 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 will cancel its Notice of Deficiency Assessment dated January 21, 2015 and issue to Plaintiff a refund with statutory interest, if applicable.

Dated this ____ day of May 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 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 Final Decision was filed and entered on May 18, 2015.