

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

GALINA CHUMOV)	
and YURIY CHUMOV,)	
)	
Plaintiffs,)	TC-MD 150160N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

This Final Decision incorporates without change the court’s Decision entered on June 19, 2015. The court did not receive a request for an award of costs and disbursements within 14 days after its Decision was entered. See TCR-MD 16.

This matter is before the court on Defendant's Recommendation filed on June 9, 2015. Plaintiffs filed their Complaint on March 30, 2015, requesting that Defendant cancel its Notice of Deficiency Assessment dated March 16, 2015. In its Recommendation, Defendant agreed to “accept Plaintiffs’ return as filed and cancel [its] Notice of Deficiency [Assessment] issued March 16, 2015. * * * [A]ny remaining balance in excess of Plaintiffs’ 2010 tax liability will be * * * applied to other outstanding liabilities or refunded to Plaintiffs”. 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 March 16, 2015, for the 2010 tax year.

Dated this ____ day of July 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 filed and entered on July 6, 2015.