

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

DAN W. DEAN and JENNIFER A. ZWICK,)	
)	
Plaintiffs,)	TC-MD 150291C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

This Final Decision incorporates without change the court’s Decision, entered July 24, 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 June 30, 2015. Plaintiffs filed their Complaint on April 24, 2015, requesting that Defendant accept Plaintiffs’ 2012 Oregon Form 40N income tax return as filed and refund taxes previously paid by Plaintiffs. In its Answer, filed June 30, 2015, Defendant recommended that the court “grant Plaintiff[s]’ request.” Defendant wrote that Plaintiff Dean’s W-2C Form showed “no wages earned by Plaintiff [Dean] in Oregon during 2012.” Defendant therefore agreed that it would cancel its Notice of Deficiency dated March 11, 2015. On July 10, 2015, Plaintiffs filed a letter indicating that they accept Defendant’s proposed relief. Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant will accept Plaintiffs’ 2012 Oregon Form 40N income tax return as filed.

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IT IS FURTHER THE DECISION OF THIS COURT that Defendant must cancel its Notice of Deficiency dated March 11, 2015. Defendant will issue or otherwise credit to Plaintiffs a refund with statutory interest, if any.

Dated this ____ day of August 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 filed and entered on August 12, 2015.