

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

SHAUN M. BOYLAN,)
)
 Plaintiff,) TC-MD 150335C
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 State of Oregon,)
)
 Defendant.) **FINAL DECISION**

This Final Decision incorporates without change the court’s Decision, entered on June 18, 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 15, 2015. Plaintiff filed his Complaint on May 20, 2015, appealing tax years 2009 through 2012 because he “was a legal resident of [Arizona]. * * * I moved to Oregon in 2013 [and] and filed a part year return for 2013.” (Ptf’s Compl at 1.) In its Answer, Defendant stated that it “agrees Plaintiff was a nonresident for 2009-2012. * * * [P]laintiff does not need to file Oregon tax returns for 2009-2012.” (Def’s Ans at 1.) Defendant stated that it intends to “abate [the] [t]ax[,] [penalty[,] and [i]nterest in full once a decision is made.” (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, as requested by Plaintiff and agreed to by Defendant, Defendant must cancel its Notices of Deficiency Assessment, dated March 2, 2015, for tax years 2009 through 2012.

Dated this ____ day of July 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 July 6, 2015.