IN THE OREGON TAX COURT MAGISTRATE DIVISION

Income 7

DIXIE ANN BIRKBY,)
Plaintiff,)) TC-MD 150341N
v.)
DEPARTMENT OF REVENUE, State of Oregon,)))
Defendant.)) FINAL DECISION

This Final Decision incorporates without change the court's Decision entered on June 12, 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 Answer filed June 5, 2015. Plaintiff filed her Complaint on May 26, 2015, challenging Defendant's Notice of Deficiency Assessment for the 2012 tax year. In its Answer, Defendant agreed "to allow the claimed credit for taxes paid for 2012 and to abate a tax of \$1,776 plus statutory interest and penalties." 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 for the tax year 2012, Defendant shall cancel its Notice of Deficiency Assessment dated March 17, 2015, and abate a tax of \$1,776 plus statutory interest and penalties.

Dated this ____ day of June 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 <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 29, 2015.