

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

CURTIS WAITE and LISA WAITE,	)	
	)	
Plaintiffs,	)	TC-MD 150362N
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
	)	
Defendant.	)	<b>FINAL DECISION</b>

This Final Decision incorporates without change the court’s Decision, entered March 18, 2016. 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 letter filed March 15, 2016, by Plaintiffs’ representative, Kimberly Price, stating that Plaintiffs no longer wish to pursue this appeal.

Plaintiffs’ filed their Complaint on June 26, 2015, appealing Notices of Determination and Assessment for the 2010, 2011, and 2012 tax years. On August 18, 2015, Defendant filed a proposed Stipulated Agreement, stating that it would “abate its entire 2012 Income Tax Assessment dated 04/01/2015 and there will be no tax, penalty or interest from that specific tax notice due for tax year 2012[.]” Because Defendant agreed to provide Plaintiffs with their requested relief for tax year 2012, the court concluded that tax year 2012 was no longer before the court. (Order at 1, Dec 15, 2015.)

Plaintiffs requested to withdraw their appeal of the remaining tax years because “the continued dispute of this case will cost them more than the income tax due for the 2010 and 2011

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tax years.” (Ptf’s Ltr at 1, Mar 15, 2016.) After considering the matter, the court finds that Plaintiffs’ appeal of the 2010 and 2011 tax years should be dismissed. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiffs’ appeal of tax year 2012 is allowed.

IT IS FURTHER DECIDED that Plaintiffs’ appeal of tax years 2010 and 2011 is dismissed.

Dated this \_\_\_\_ day of April, 2016.

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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 April 5, 2016.***