

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

CHRIS D. STIEBER,)
)
 Plaintiff,) TC-MD 160043N
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 State of Oregon,)
)
 Defendant.) **FINAL DECISION**

This Final Decision incorporates without change the court’s Decision, entered March 22, 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 came before the court on Defendant’s Answer, filed March 15, 2016. Plaintiff filed his Complaint on February 16, 2016, requesting, for the 2012 tax year, “reversal of all assessments, penalties, interest and fees; and reimbursement of the filing fee for this appeal.” (Compl at 1.) In its Answer, Defendant agreed that Plaintiff “lived in Texas [from] 2009 [until] he moved to Colorado in 2013. * * * [T]here is no requirement [that Plaintiff] file an Oregon tax return for 2010, 2011 and 2012.” (Ans at 1.) Defendant agreed to reimburse Plaintiff’s filing fee. (*Id.*) Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that, based on the agreement of the parties, Plaintiff’s appeal is granted.

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IT IS FURTHER THE DECISION OF THIS COURT that, as agreed by the parties,
Defendant shall reimburse Plaintiff the \$252 filing fee for this appeal.

Dated this ____ day of April 2016.

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 12, 2016.