

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

JOSE L. ZERPA and ALICIA PEDUZZI,)	
)	
Plaintiffs,)	TC-MD 160115R
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

This Final Decision incorporates without change the court’s Decision, entered April 25, 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 Defendant’s Answer, filed April 22, 2016.

Plaintiffs filed their Complaint on April 4, 2016, requesting that Defendant issue a refund of \$1,591, the amount originally claimed on their 2014 Oregon income tax return. Defendant’s Answer stated that after Defendant reviewed additional information provided by Plaintiffs, Defendant determined that Plaintiffs’ return was accurate as originally filed. (Answer at 1.) Consequently, Defendant agreed “to refund Plaintiff[s] the original amount claimed, \$1,591.” (*Id.*) Defendant also agreed that it would “cancel the Notice of Deficiency dated 11/13/15 [and] abate tax for \$10,855[.]” (*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 Plaintiffs' appeal is granted.

Dated this ____ day of May 2016.

RICHARD DAVIS
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 May 13, 2016.