

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

JEREMY W BOLDS)	
and AMARA N ONYENUFORO,)	
)	
Plaintiffs,)	TC-MD 160289R
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

This matter came before the court on Defendant’s Answer, filed November 16, 2016. Plaintiffs filed their Complaint on August 31, 2016, requesting abatement of the assessment for the 2011 tax year. In its Answer, Defendant agreed that Plaintiff did not earn any income in Oregon in 2011, and agreed to cancel the Notice of Assessment. Because the parties are in agreement, the case is ready for decision. Now, therefore,

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¹ This Final Decision incorporates without change the court’s Decision, entered November 22, 2016. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. See Tax Court Rule–Magistrate Division (TCR–MD) 16 C(1).

IT IS THE DECISION OF THIS COURT that Plaintiffs' appeal is granted. Defendant's Notice of Assessment for the 2011 tax year is cancelled.

Dated this ____ day of December 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 December 12, 2016.