

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

DAVID T. DAY,)	
)	
Plaintiff,)	TC-MD 160331G
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

This matter came before the court on Plaintiff’s agreement to Defendant’s proposed corrections to its Notice of Assessment. Plaintiff appealed Defendant’s Notice of Assessment, dated September 2, 2016, for the period ending December 31, 2015. After reviewing Plaintiff’s amended federal return, Defendant recommended resolving this case by correcting its Notice of Assessment to reflect a net tax to pay of \$267. Plaintiff agreed. Because the parties are in agreement, this case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant shall correct its Notice of Assessment, dated September 2, 2016, for the period ending December 31, 2015, to reflect that Plaintiff’s net tax to pay is \$267.

Dated this ____ day of March, 2017.

POUL F. LUNDGREN
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 March 17, 2017.

¹ This Final Decision incorporates without change the court’s Decision, entered February 24, 2017. 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).