

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

DEBRA A. MICHELS,)	
)	
Plaintiff,)	TC-MD 160373N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

Plaintiff filed her Complaint on November 28, 2016, challenging Defendant’s Notice of Assessment for the 2013 tax year. Plaintiff requested “allowance of moving expenses taken [on] the 2013 tax return.” (Compl at 1.) During the case management conference held January 4, 2017, Plaintiff agreed to send Defendant proof of her moving expenses and a copy of her employer’s letter. (Journal Entry at 1, Jan 4, 2017.) On January 6, 2017, Defendant filed a Status Report stating that Plaintiff “provided documents to substantiate moving expenses” and, as a result, “Defendant agrees to accept the Plaintiff’s 2013 return as originally filed.” On January 23, 2017, Plaintiff filed a Status Report stating that she “accepts the Defendant’s recommendations in full.” Because the parties are in agreement, this matter is ready for decision. Now, therefore,

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¹ This Final Decision incorporates without change the court’s Decision, entered January 25, 2017. Plaintiff filed a request for costs and disbursements of \$252, the amount of the filing fee, on February 6, 2017. See Tax Court Rule–Magistrate Division (TCR-MD) 16 C(1). The court did not receive an objection to that request within 14 days after its Decision was entered. See TCR-MD 16 C(2).

IT IS THE DECISION OF THIS COURT that, based on the agreement of the parties, Plaintiff's appeal for the 2013 tax year is granted.

IT IS FURTHER DECIDED that Plaintiff's request for costs and disbursements in the amount of \$252 is granted.

Dated this ____ day of February 2017.

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 February 23, 2017.