

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

ARTHUR K. SAMSON,	)	
	)	
Plaintiff,	)	TC-MD 170018N
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION<sup>1</sup></b>

Plaintiff filed his Complaint on January 6, 2017, challenging Defendant’s adjustments to his 2013 tax return that resulted in additional tax due of \$8,391 and a Substantial Understatement of Income (SUI) penalty of \$1,678. (Compl at 11.)

During a case management conference held on April 20, 2017, the parties agreed that Plaintiff would provide Defendant with additional documentation regarding Schedule E rental property expenses; Schedule F farm depreciation schedule; and pension income. Defendant agreed to then file its written recommendations with the court.

On May 31, 2017, after reviewing additional documents from Plaintiff, Defendant filed its Status Report with the court. In that report, Defendant recommended upholding the adjustments previously made to Plaintiff’s Schedule E and to Plaintiff’s Schedule F. Defendant recommended reversing adjustments made to Plaintiff’s taxable pension income in the amount of \$45,261, reducing Plaintiff’s tax by \$4,296 and the SUI penalty by \$859.

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<sup>1</sup> This Final Decision incorporates without change the court’s Decision, entered July 6, 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).

Plaintiff confirmed agreement with Defendant's recommendations in a response filed with the court on June 22, 2017. Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that, based upon the agreement of the parties, for the tax year 2013, Defendant's adjustments to Plaintiff's Schedule E and Schedule F will be upheld. Defendant will reverse adjustments made to Plaintiff's taxable pension income in the amount of \$45,261, reducing Plaintiff's tax by \$4,296 and the SUI penalty by \$859.

Dated this \_\_\_\_ day of July 2017.

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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 July 25, 2017.***