

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

BRENT PRASNIKAR,	)	
	)	
Plaintiff,	)	TC-MD 170084N
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION<sup>1</sup></b>

Plaintiff appeals Defendant’s Notice of Assessment dated December 23, 2016, for the 2013 tax year. In his Complaint, Plaintiff stated that he “had no taxable income in 2013[.] 1099-R came from Roth IRA which was after-tax contributions.” (Compl at 1.) He requested “[a]batement of tax, penalties, interest, plus plaintiff’s costs and disbursements.” (*Id.*) Defendant filed a “Recommendation” on May 1, 2017, stating that it “determined that ROTH IRA distribution received by Plaintiff during tax year 2013 was a tax exempt qualified distribution.” (Def’s Recommendation at 1.) It recommended that Plaintiff’s appeal be granted.

A case management conference was held on May 9, 2017, during which Defendant agreed that it would cancel the Notice of Assessment. The parties discussed Plaintiff’s request for costs and disbursements. Plaintiff declined to file a Statement of Costs and Disbursements and agreed to limit his request to the \$252 filing fee. Defendant’s authorized representative acknowledged that Plaintiff attempted to resolve this matter with Defendant prior to filing this appeal and anticipated that Defendant would agree to pay Plaintiff’s \$252 filing fee. However, Defendant requested that it be allowed additional time to consider the request and file a written

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<sup>1</sup> This Final Decision incorporates the court’s Decision, entered May 10, 2017. The court did not receive a written objection from Defendant regarding Plaintiff’s request for costs and disbursements contained in his Complaint.

objection, if any. The court granted Defendant 10 days from the date of the Decision to file any written objection to Plaintiff's request for costs and disbursements. The court did not receive a written objection from Defendant.

Because the parties are in agreement, this matter is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that, as agreed by the parties, Plaintiff's appeal is granted. Plaintiff's Roth IRA distribution received in the 2013 tax year is not taxable.

Defendant will cancel its Notice of Assessment dated December 23, 2016.

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

Dated this \_\_\_\_ day of May 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 May 31, 2017.***