

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

PAUL BUTCH MALONE,)	
)	
Plaintiff,)	TC-MD 170086G
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

This matter came before the court on the agreement of the parties. Plaintiff appealed Defendant’s Notice of Assessment for the tax year 2011, stating that he lived and worked in Washington and Indiana in 2011, and that he paid “work tax in Indiana.” (Am Compl at 1.) In its Answer, filed April 7, 2017, Defendant agreed that Plaintiff did not work or live in Oregon in 2011, and that “there is no need to file an Oregon tax return for 2011.” Because the parties are in agreement, the case is ready for a decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant shall cancel its Notice of Assessment for tax year 2011.

Dated this ____ day of May, 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.

¹ This Final Decision incorporates without change the court’s Decision, entered April 12, 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).

This document was filed and entered on May 2, 2017.