

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

ROBERT N. SAGE and MARIA E. SAGE,)	
)	
Plaintiffs,)	TC-MD 170111N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
)	
Defendant.)	FINAL DECISION¹

This matter came before the court on the agreement of the parties reported at a case management conference held on June 13, 2017, and on Defendant’s letter, filed June 21, 2017, denying Plaintiffs’ request to waive the substantial understatement of income (SUI) penalty.

At the conference, the parties agreed that the Notice of Assessment, dated December 1, 2016, for the 2013 tax year should be revised to reflect a tax due of \$3,770, which is a reduction of \$388. The parties further agreed that the SUI penalty would be reduced by \$78 from \$832 to \$754.

The parties agreed that Plaintiffs would submit a letter requesting waiver of the SUI penalty under ORS 314.402(6). Defendant agreed to file its determination with the court. Plaintiffs agreed to submit a response to Defendant’s determination.

By letter dated June 21, 2017, Defendant denied Plaintiffs’ waiver request. Plaintiffs did not file a response to that denial within the time allowed. Because the parties are in agreement with respect to the issue appealed, this case is ready for decision.² Now, therefore,

¹ This Final Decision incorporates without change the court’s Decision, entered July 3, 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).

² Plaintiffs did not request that the court review the penalty waiver denial.

IT IS THE DECISION OF THIS COURT that, as agreed by the parties, Defendant will revise its Notice of Assessment, dated December 1, 2016, for the 2013 tax year, to reflect a tax due of \$3,770 and reduce the substantial understatement of income (SUI) penalty to \$754.

Dated this ____ day of July 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 July 21, 2017.