

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

THOMAS H. WAGNER	)	
and LONDON WAGNER,	)	
	)	
Plaintiffs,	)	TC-MD 170127R
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION<sup>1</sup></b>

This matter came before the court on its own motion. Plaintiffs appealed from Defendant’s Notice of Assessment, dated February 7, 2017, for the 2015 tax year. At the case management conference held May 19, 2017, Plaintiffs orally agreed to Defendant’s revision of their 2015 Oregon personal income tax return, which resulted in an increase in net tax due from Plaintiffs. The parties agreed to file a stipulated agreement with the court reflecting their resolution of the appeal.

The parties failed to submit a stipulated agreement to the court, and on June 21, 2107, the court issued an Order to Show Cause requiring the parties to explain their failure to do so. In a Status Report filed June 28, 2017, Defendant explained that it had prepared a stipulated agreement and mailed it to Plaintiffs on May 24, 2017, but had not received a response from Plaintiffs. Plaintiffs did not respond to the court’s Order to Show Cause.

On July 26, 2017, the court issued a second Order, which directed Defendant to file written recommendations with the court and directed Plaintiffs to respond to those

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<sup>1</sup> This Final Decision incorporates without change the court’s Decision, entered August 29, 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).

recommendations by August 22, 2017. The Order warned that the court might adopt Defendant's recommendations if Plaintiffs failed to respond. In its Written Recommendations, filed August 4, 2017, Defendant recommended that Plaintiffs' moving expenses of \$14,749 be disallowed and Plaintiffs' 2015 Oregon income tax return (Form 40P, lines 23F and 23S) be adjusted accordingly. As a result of those adjustments, Plaintiffs' net tax for tax year 2015 would be increased from \$166 to \$236, plus applicable penalties and interest. Plaintiffs have not responded to Defendant's recommendations or otherwise communicated with the court. After considering the matter, the court adopts Defendant's recommendations in full. Now, therefore,

IT IS THE DECISION OF THIS COURT that, for tax year 2015, Plaintiffs' moving expenses of \$14,749 are disallowed.

IT IS FURTHER DECIDED that, for tax year 2015, Plaintiffs' net tax is increased to \$236, plus applicable penalties and interest.

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

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RICHARD DAVIS  
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 signed by Magistrate Richard Davis and entered on September 27, 2017.***