

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

MARGARET K. KITZMILLER )  
and JOHN W. KITZMILLER III, )  
 )  
Plaintiffs, ) TC-MD 170259R  
 )  
v. )  
 )  
DEPARTMENT OF REVENUE, )  
State of Oregon, )  
 )  
Defendant. ) **FINAL DECISION<sup>1</sup>**

This matter is before the court on Defendant’s Answer filed July 28, 2017. Plaintiffs filed their Complaint on July 14, 2017, appealing the offset of Plaintiffs’ 2016 personal income tax refund to pay a debt owed by Plaintiff John W. Kitzmiller III. In its Answer, Defendant agreed to apportion the refund based on Plaintiffs’ respective incomes, thus providing Plaintiffs with the relief requested in their Complaint. Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiffs’ appeal is granted.

Dated this \_\_\_ day of August 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.***

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<sup>1</sup> This Final Decision incorporates without change the court’s Decision, entered August 8, 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 signed by Magistrate Davis and entered on August 29, 2017.*