

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

CHARLES M. WILLIAMS)	
and RUTH M. WILLIAMS,)	
)	
Plaintiffs,)	TC-MD 170271R
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

This matter came before the court on Defendant’s Answer, filed September 14, 2017. Plaintiffs filed their Complaint on August 10, 2017, challenging Defendant’s adjustments to their 2016 tax return and requesting a refund of \$2,985.11 “paid for wrongly assessed taxes due, penalties and interest.” (Compl. at 1.) In its Answer, Defendant agreed that Plaintiffs submitted a timely filed amended tax form and that Plaintiffs are due the refund of \$2,985.11. Because the parties are in agreement, this case is ready for decision. Now, therefore,

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

Dated this ____ day of October 2017.

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.

¹ This Final Decision incorporates without change the court’s Decision, entered October 4, 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 October 24, 2017.