

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

SUSAN D. JACOBY	)	
and LAWRENCE H. JACOBY,	)	
	)	
Plaintiffs,	)	TC-MD 170300G
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION</b>

This matter came before the court on the parties’ Stipulated Agreement. Plaintiffs had appealed Defendant’s adjustments to their 2015 and 2016 personal income tax returns.

For tax year 2015, the parties stipulated that no further adjustment was required. For tax year 2016, the parties stipulated that Plaintiffs’ overpayment would be increased from \$1,862 to \$2,141, and that Plaintiffs would be refunded the increase in overpayment plus any accrued interest.

The parties’ Stipulated Agreement expressly reserved the question of Plaintiffs’ filing fee. Because Plaintiffs did not request their filing fee in their Complaint, the court’s Decision referred them to the procedures for requesting a filing fee found in Tax Court Rule–Magistrate Division (TCR–MD) 16. Those procedures allow for the filing of a statement of costs and disbursements within 14 days after entry of a decision, and an objection within 10 days after that. The court did not receive a statement of costs and disbursements. Therefore, the filing fee was never put at issue and the court will not consider awarding it. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiffs’ claim for relief for the 2015 tax year is dismissed.

IT IS FURTHER DECIDED that, for the 2016 tax year, Defendant shall increase Plaintiffs' overpayment from \$1,862 to \$2,141 and refund to Plaintiffs the increase in overpayment plus any accrued interest.

Dated this \_\_\_\_ day of November, 2017.

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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.***

***This document was signed by Magistrate Lundgren and entered on November 7, 2017.***