

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

BRUCE ADDINGTON)	
and MYRA ADDINGTON,)	
)	
Plaintiffs,)	TC-MD 130172N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

The court entered its Decision in the above-entitled matter on June 3, 2014. The court did not receive a request for an award of costs and disbursements (TCR-MD 19) within 14 days after its Decision was entered. The court’s Final Decision incorporates its Decision without change.

This matter is before the court on the agreement of the parties. On April 8, 2013, Plaintiffs filed their Complaint challenging Defendant’s Notice of Proposed Refund Adjustment for the 2009 tax year. The parties agreed to hold this matter in abeyance pending resolution of the Internal Revenue Service (IRS) audit for the 2009 tax year.

On May 30, 2014, Defendant filed a status report stating that Plaintiffs “provided Defendant with an audit report from the [IRS] showing adjustments made to Plaintiffs’ federal Form 1040, and an amended 2009 Oregon state income tax return – Plaintiffs indicated that the state return was provided for illustrative purposes and reflected adjustments made to Plaintiffs’ federal return by the IRS.” (Def’s Status Report at 1.) Based on the IRS decision, Defendant agrees that “Plaintiffs’ 2009 net Oregon income tax should be reduced from \$32,735 to \$15,561. Penalty and interest will be revised accordingly. Any payments will be applied to the revised

balance, and any excess payments will be either applied to other outstanding liabilities or refunded to Plaintiffs.” (*Id.*) On June 2, 2014, Plaintiffs filed a letter stating that they agree with Defendant’s status report. (Ptf’s Ltr at 1, June 2, 2014.) Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that this appeal is reactivated.

IT IS FURTHER DECIDED that Defendant shall revise its Notice of Proposed Refund Adjustment dated December 6, 2012, to reflect a revised 2009 net Oregon income tax of \$15,561.

Dated this ____ day of June 2014.

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.

This document was signed by Magistrate Allison R. Boomer on June 20, 2014. The court filed and entered this document on June 20, 2014.