

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

JOHN W. ADAMS )  
and LAURA R. ADAMS, )  
 )  
Plaintiffs, ) TC-MD 140182C  
 )  
v. )  
 )  
DEPARTMENT OF REVENUE, )  
State of Oregon, )  
 )  
Defendant. ) **FINAL DECISION**

The court entered its Decision in the above-entitled matter on May 15, 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 Defendant’s Answer filed May 13, 2014. Plaintiffs filed their appeal on April 17, 2014, challenging Defendant’s denial of their moving expense deduction on their 2011 Oregon tax return. (Ptf’s Compl at 1.) Defendant’s Answer stated it agrees to allow Plaintiffs’ “moving expense deduction claimed on the [Plaintiffs’] 2011 personal income tax return.” (Def’s Ans at 1.) Because Defendant agrees to provide Plaintiffs their requested relief, this matter is now ready for decision. Now, therefore,

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IT IS THE DECISION OF THIS COURT that for tax year 2011, Defendant agrees that Plaintiffs are allowed their claimed moving expense deduction on their personal income tax return.

IT IS FURTHER DECIDED that Defendant shall cancel its Notice of Deficiency Assessment, dated November 19, 2013, and issue or otherwise credit to Plaintiffs a refund, if any, with statutory interest.

Dated this \_\_\_\_ day of June 2014.

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DAN ROBINSON  
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 Final Decision was signed by Magistrate Dan Robinson on June 3, 2014. The Court filed and entered this Final Decision on June 3, 2014.***