

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

VICTORIA ARELLANO )  
and JUAN ARELLANO, )  
 )  
Plaintiffs, ) TC-MD 140217C  
 )  
v. )  
 )  
DEPARTMENT OF REVENUE, )  
State of Oregon, )  
 )  
Defendant. ) **FINAL DECISION**

The court entered its Decision in the above-entitled matter on June 2, 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 29, 2014. Plaintiffs filed their Complaint on April 25, 2014, appealing Defendant’s Notice of Deficiency Assessment for tax year 2011, and requesting a “refund [of] \$1730.” (Ptf’s Compl at 1.) In its Answer, Defendant states that it “has no disagreements with Plaintiffs’ Complaint” and “agrees to cancel its Notice of Deficiency Assessment dated January 28, 2014.” (Def’s Answer at 1.) Because the parties are in agreement, the case is ready for decision. Now, therefore,

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IT IS THE DECISION OF THIS COURT that, for tax year 2011, Defendant shall cancel its Notice of Deficiency Assessment dated January 28, 2014.

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 document was signed by Magistrate Dan Robinson on June 19, 2014. The court filed and entered this document on June 19, 2014.***