IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

Defendant.) FINAL DECISION
DEPARTMENT OF REVENUE, State of Oregon,))
v.)
Plaintiff,)) TC-MD 140264N
ROBIN L. ROBINSON,)

The court entered its Decision in the above-entitled matter on June 12, 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 June 10, 2014.

Plaintiff filed her Complaint on May 9, 2014, appealing Defendant's Refund Apportionment Denial dated March 28, 2014, for tax year 2013. Plaintiff requested that her "[2013 tax] refund [be] returned to [her]." (Ptf's Compl at 1.) In its Answer, Defendant agreed to "cancel its Refund Apportionment Denial dated March 28, 2014, and process Plaintiff's request for apportionment of her 2013 tax refund." (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 Defendant shall cancel its Refund

Apportionment Denial, dated March 28, 2014, and provide to Plaintiff her 2013 tax refund.

Dated this <u>day of June 2014</u>.

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 <u>mailing</u> to: 1163 State Street, Salem, OR 97301-2563; or by <u>hand delivery</u> to: Fourth Floor, 1241 State Street, Salem, OR.

Your Complaint must be submitted within <u>60</u> 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 30, 2014. The court filed and entered this document on June 30, 2014.