

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

DAVID M. HERMAN and JAMIE TALAN,	)	
	)	
Plaintiffs,	)	TC-MD 140275C
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
	)	
Defendant.	)	<b>FINAL DECISION</b>

This Final Decision incorporates without change the court’s Decision entered September 15, 2014. The court did not receive a request for an award of costs and disbursements within 14 days after its Decision was entered. *See* TCR-MD 19.

This matter is before the court on Defendant’s status report filed September 11, 2014. Plaintiffs filed their Complaint on May 19, 2014, requesting “recognition by [Defendant] that the proper amount of capital gains tax was timely paid by Plaintiffs.” In its status report, Defendant recommended “accepting [P]laintiff[s] 2012 Oregon tax return as filed and canceling the Notice of Deficiency Assessment dated 4/1/2014 along with all related penalties and interest.” 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 Notice of Deficiency Assessment for tax year 2012, dated April 1, 2014.

Dated this \_\_\_\_ day of October 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 October 2, 2014. The court filed and entered this document on October 2, 2014.***