

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

CATHERINE M. RICHARD,)	
)	
Plaintiff,)	TC-MD 140277D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

The court entered its Decision in the above-entitled matter on August 4, 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 parties’ Stipulated Agreement filed on August 1, 2014.

Plaintiff filed her Complaint on May 19, 2014, requesting a “reassessment of owed taxes.” (Ptf’s Compl at 1.) In their Stipulated Agreement, the parties agreed that Defendant will “revise its Notice of Deficiency Assessment dated March 18, 2014 to reflect an income adjustment of \$743 rather than \$80,000. Penalty and interest will be revised accordingly.” (Stip Agreement at 1.) In addition, Defendant will apply any payments to Plaintiff’s revised balance for tax year 2011; payments in excess of the revised balance “will be either applied to other outstanding liabilities or refunded to Plaintiff.” (*Id.*) Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant shall revised its March 19, 2014, Notice of Deficiency Assessment “to reflect an income adjustment of \$743 * * *.” Penalty

and interest shall be revised and any excess payments shall be “either applied to other outstanding liabilities or refunded to Plaintiff.”

Dated this ____ day of August 2014.

JILL A. TANNER
PRESIDING 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 Presiding Magistrate Jill A. Tanner on August 21, 2014. The court filed and entered this document on August 21, 2014.