

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

| | | |
|-------------------------|---|-----------------------|
| SHELLEY L. BUETTNER and |) | |
| RAYMOND A. COSTANTINI, |) | |
| |) | |
| Plaintiffs, |) | TC-MD 140292N |
| |) | |
| v. |) | |
| |) | |
| DEPARTMENT OF REVENUE, |) | |
| State of Oregon, |) | |
| |) | |
| Defendant. |) | FINAL DECISION |

The court entered its Decision in the above-entitled matter on July 14, 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 July 10, 2014. Plaintiffs filed their Complaint on June 9, 2014, appealing Defendant’s Notice of Deficiency Assessment dated March 18, 2014, for the 2012 tax year. In its Answer, Defendant stated:

“Defendant has no disagreements with Plaintiffs’ complaint. The Internal Revenue Service (‘I.R.S.’) Tax Return Transcript and Record of Account submitted with Plaintiffs’ complaint show that the amount listed on line 8 of Plaintiffs’ state return is the same as Plaintiffs’ A.G.I. as determined by the I.R.S.

* * * * *

“Defendant agrees to cancel its notice of Deficiency Assessment dated March 18, 2014, and reverse the adjustments made to the income reported on line 8 of Plaintiffs’ state return. Additionally, Defendant agrees to restore the 2012 federal tax liability subtraction and exemption credits claimed on Plaintiffs’ state return.”

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 Plaintiff's appeal is granted and Defendant shall cancel its Notice of Deficiency Assessment dated March 18, 2014.

Dated this ____ day of July 2014.

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 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 Allison R. Boomer on July 31, 2014. The Court filed and entered this Final Decision on July 31, 2014.