

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

|                        |   |                       |
|------------------------|---|-----------------------|
| HEDY JACKSON,          | ) |                       |
|                        | ) |                       |
| Plaintiff,             | ) | TC-MD 140295N         |
|                        | ) |                       |
| v.                     | ) |                       |
|                        | ) |                       |
| DEPARTMENT OF REVENUE, | ) |                       |
| State of Oregon,       | ) |                       |
|                        | ) |                       |
| Defendant.             | ) | <b>FINAL DECISION</b> |

The court entered its Decision in the above-entitled matter on July 8, 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 7, 2014. Plaintiff filed his Complaint on June 11, 2014, requesting that the Oregon Department of Revenue “cancel the deficiency” based on the fact that “[t]he IRS has ruled that [Plaintiff] did not have capital gains on the sale of [Plaintiff’s] property.” (Ptf’s Compl at 2.) In its Answer, Defendant agreed “if the IRS canceled or revised their notice, so will the Defendant” and stated that “abatement of the Plaintiff’s 2010 Deficiency Assessment will be made when judgment is received from the court.” (Def’s Ans at 1.) Because the parties are in agreement, the case is ready for decision.

Now, therefore,

///

///

///

///

///

IT IS THE DECISION OF THIS COURT that Plaintiff's appeal is granted, Defendant shall abate its 2010 Notice of Deficiency Assessment.

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 29, 2014. The Court filed and entered this Final Decision on July 29, 2014.***