

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

JACOB L. JENSEN)	
and BRANDY M. JENSEN,)	
)	
Plaintiffs,)	TC-MD 140311D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

This Final Decision incorporates without change the court’s Decision entered November 10, 2014. The court did not receive a request for an award of costs and disbursements within 14 days after its Decision was entered. *See* TC-MD 19.

This matter is before the court on Defendant’s status report filed October 6, 2014. Plaintiffs filed their Complaint on July 1, 2014. In its status report, filed October 6, 2014, Defendant agreed to revise its audit and determined that the new “tax to pay * * * would be \$2,401 plus substantial understatement of income penalty of \$408 and interest * * * accruing at \$.22 per day.” The court issued a Journal Entry on October 20, 2014, stating that “[a]s of the date of this Journal Entry, Plaintiffs [had] not filed a response” to Defendant’s status report. (Journal Entry at 1, Oct 20, 2014.) The Journal Entry went on to state that “[b]ased on Defendant’s offer of partial relief, Plaintiffs have 14 days from the date of this Journal Entry to file a response to Defendant’s status report.” (*Id.*) The deadline set out in the Journal Entry has passed without Plaintiffs filing a response. Because Defendant has offered Plaintiffs partial relief this case is ready for Decision. Now, therefore,

///

IT IS THE DECISION OF THIS COURT that Defendant shall revise its Notice of Deficiency Assessment for the 2011 tax year to reflect a tax due of \$2,401 plus a substantial understatement of income penalty of \$408 and statutory interest, accruing at \$0.22 per day.

Dated this ____ day of November 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 November 28, 2014. The Court filed and entered this Final Decision on November 28, 2014.