

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

LUDLOW V. CORBIN)
and DIANE E. CORBIN,)
)
Plaintiffs,) TC-MD 140322N
)
v.)
)
DEPARTMENT OF REVENUE,)
State of Oregon,)
)
Defendant.)

FINAL DECISION

This Final Decision incorporates without change the court’s Decision entered October 13, 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 Recommendation filed on September 24, 2014.

Plaintiffs filed their Complaint on July 15, 2014, requesting a refund of \$8,339. (Ptf’s Compl at 1.) In its Recommendation, Defendant agreed to revise Plaintiffs’ Oregon income tax return for tax year 2013 to reflect Oregon source income of \$57,950 and a credit in the amount of \$8,883 for the Oregon state withholding tax noted on Plaintiff Ludlow Corbin’s 2013 form W2. (Def’s Recommendation at 1.) On October 9, 2014, Plaintiffs filed a letter stating they “accept the terms of [Defendant’s] recommendation.” (Ptf’s Ltr at 1, Oct 6, 2014.) 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 revise its Notice of Tax Assessment, dated April 30, 2014, to reflect an Oregon source income of \$57,950, and a credit of \$8,883 for Oregon income tax withholding for tax year 2013.

Dated this ____ day of October 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 document was signed by Magistrate Allison R. Boomer on October 30, 2014. The court filed and entered this document on October 30, 2014.