

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

DONALD J BAYLIE, )  
 )  
 Plaintiff, ) TC-MD 140331C  
 )  
 v. )  
 )  
 DEPARTMENT OF REVENUE, )  
 State of Oregon, )  
 )  
 Defendant. ) **FINAL DECISION**

This Final Decision incorporates without change the court’s Decision entered on August 11, 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 Answer filed August 8, 2014. Plaintiff filed his Complaint on July 24, 2014, appealing Defendant’s Notices of Deficiency Assessment dated April 29, 2014, for the 2011 and 2012 tax years. In its Answer, Defendant stated that “[t]he notices of deficiency were issued in error \* \* \*. The additional taxes have been cancelled.” (Def’s Ans at 1). 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.

Dated this \_\_\_\_ day of August 2014.

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DAN ROBINSON  
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 Dan Robinson on August 28, 2014. The Court filed and entered this Final Decision on August 28, 2014.***