

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

JENNIFER NOLL and BORG NORUM,)	
)	
Plaintiffs,)	TC-MD 140342D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

This Final Decision incorporates without change the court’s Decision entered on September 22, 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 September 16, 2014. Plaintiffs filed their Complaint on August 19, 2014, challenging Defendant’s Notice of Proposed Adjustment and/or Distribution, dated June 18, 2014, disallowing \$1,500 of Plaintiffs’ residential energy tax credit for the 2013 tax year. (Ptf’s Compl at 1-3.) In their Complaint, Plaintiffs requested their “refund as was originally indicated on [their] 2013 tax return.” (*Id.* at 2.) Plaintiffs also requested that the court “have the department of revenue pay th[e] [filing] fee * * *.” (*Id.*)

In its Answer, Defendant stated:

“Defendant issued to Plaintiffs a Notice of Proposed Refund Adjustment explaining that \$1,500 of Plaintiffs’ claimed residential energy credit had been disallowed. * * * Plaintiffs’ Complaint included the certification that as previously requested May 20, 2014 to support the \$1,500 portion of the credit claimed on the 2013 return. * * *.

“Defendant agrees to cancel its Notice of Proposed Refund Adjustment dated June 18, 2014 and process Plaintiffs’ refund as originally claimed.”

(Def's Answer at 1-2.) Defendant "disagrees that Plaintiffs are entitled to an award for costs and disbursements." (*Id.* at 1.)

Plaintiffs' request that the court require Defendant to pay their filing fee must be made pursuant to Tax Court Rule-Magistrate Division 19 in order for the court to consider it. Because Defendant agreed to allow Plaintiffs' requested relief other than their request that Defendant pay Plaintiffs' filing fee, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant shall cancel its Notice of Proposed Refund Adjustment dated June 18, 2014, and process Plaintiffs' refund as originally claimed.

Dated this ____ day of October 2014.

JILL A. TANNER
PRESIDING 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 Presiding Magistrate Jill A. Tanner on October 9, 2014. The court filed and entered this document on October 9, 2014.