

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

ROBERT D. BIGLER,)
)
 Plaintiff,) TC-MD 140370N
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 State of Oregon,)
)
 Defendant.) **FINAL DECISION**

This Final Decision incorporates without change the court’s Decision entered on October 16, 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 October 14, 2014.

Plaintiff filed his Complaint on September 30, 2014, requesting the cancellation of Defendant’s Notice of Deficiency Assessment, dated May 28, 2014. In its Answer, Defendant agreed “the credit for income taxes paid to Iowa was properly reported on [] Plaintiff’s 2010 Oregon tax return.” (Def’s Answer at 1.) Defendant requested a “decision [] that the parties are in agreement” and stated that “Defendant will cancel the assessed tax, penalty, and interest as listed in the complaint.” (*Id.*) 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 cancel its Notice of Deficiency Assessment, dated May 28, 2014.

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 3, 2014. The Court filed and entered this Final Decision on November 3, 2014.