

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

ROBERT N. WALKER	)	
and RANOTTA K. McNAIR,	)	
	)	
Plaintiffs,	)	TC-MD 140389N
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION</b>

This Final Decision incorporates without change the court’s Decision entered November 28, 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 November 14, 2014. Plaintiffs filed their Complaint on October 22, 2014, appealing Defendant’s Notice of Deficiency Assessment, dated October 1, 2014, for tax year 2013. (Ptf’s Compl at 1.) Plaintiffs requested relief of \$1,956.05, “which represents the tax overcharge plus the necessity of this appeal.” (*Id.*) In its Answer, Defendant agreed to accept Plaintiffs’ return as filed but asked the court to deny Plaintiffs’ request for reimbursement of the filing fee. (Def’s Answer at 2.) As of the date of this Decision, Plaintiffs have not submitted a written response to Defendant’s Answer.

Tax Court Rule-Magistrate Division (TCR-MD) 19 C(1) states, “A party seeking costs and disbursements shall, not later than 14 days after the entry of a magistrate’s decision, file with the court and provide a copy to the other parties a signed and detailed statement of costs and disbursements.” Under TCR-MD 19 C(1), a request for costs and disbursements, including a request for the filing fee, must occur after the entry of the court’s decision. Plaintiffs’ request for costs and

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disbursements is denied at this time because their request is premature and was not filed in accordance with TCR-MD 19.

Under such circumstances, and because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant shall accept Plaintiffs' tax return as filed for tax year 2013 and cancel its Notice of Deficiency Assessment dated October 1, 2014.

IT IS FURTHER DECIDED that Plaintiffs' request for costs and disbursements is denied at this time because their request is premature and was not filed in accordance with TCR-MD 19.

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

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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 December 15, 2014. The court filed and entered this document on December 15, 2014.***