

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

CHRISTINE Y. VILLARDO	)	
and RICHARD JOSEPH M. VILLARDO,	)	
	)	
Plaintiffs,	)	TC-MD 140395N
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION</b>

This Final Decision incorporates without change the court’s Decision entered November 7, 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 6, 2014. Plaintiffs filed their Complaint on October 27, 2014, appealing Defendant’s Notice of Proposed Adjustment and/or Distribution, dated July 8, 2014, for the 2013 tax year. Plaintiffs requested an “income tax refund of \$1,226.00.” (Ptf’s Compl at 1.) In its Answer, Defendant stated “Defendant is in agreement with Plainiff[s]. Defendant recommends abating the tax of \$1,226.” (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 Defendant's Notice of Proposed Adjustment and/or Distribution, dated July 8, 2014, be cancelled, and that Plaintiffs are to be paid a refund of \$1,226 with statutory interest.

Dated this \_\_\_\_ day of November 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 Final Decision was signed by Magistrate Allison R. Boomer on November 28, 2014. The Court filed and entered this Final Decision on November 28, 2014.***