

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

TODD DAVID GIVENS,)
)
 Plaintiff,) TC-MD 140406C
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 State of Oregon,)
)
 Defendant.) **FINAL DECISION**

This Final Decision incorporates without change the court’s Decision entered December 12, 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 December 10, 2014. Plaintiff filed his Complaint on October 31, 2014, challenging Defendant’s adjustment of Plaintiff’s Oregon income and requesting a “[p]roper refund as filed using provided documentation” for the 2013 tax year. (Ptf’s Compl at 1.) In its Answer, Defendant agreed that “Plaintiff did not have any earned income from Oregon sources in [2013]. * * * Defendant agrees to cancel [its] Notice of Deficiency dated 09/29/14.” (Def’s Ans at 1.) Defendant issued a Notice of Deficiency Assessment to Plaintiff on November 18, 2014. 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, for the 2013 tax year, Defendant shall cancel its Notice of Deficiency Assessment, dated November 18, 2014.

Dated this ____ day of December 2014.

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 document was signed by Magistrate Dan Robinson on December 29, 2014. The court filed and entered this document on December 29, 2014.