

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

AILSA HOPPER and GABRIEL COURT,)	
)	
Plaintiffs,)	TC-MD 140428C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

This Final Decision incorporates without change the court’s Decision entered December 26, 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 16.

This matter is before the court on the agreement of the parties. Plaintiffs filed their Complaint on November 20, 2014, requesting that their “childcare claims [] be approved and [their] tax refund corrected” for the 2013 tax year. (Ptf’s Compl at 1.) In its Answer, Defendant stated: “Defendant is in agreement with plaintiff. Defendant recommends allowing \$240 child care credit and \$2,783 working family credit.” (Def’s Ans at 1.) On December 23, 2014, Ailsa Hopper responded to Defendant’s Answer on behalf of Plaintiffs, stating “I received a decision on my complaint and I agree with the defendant’s request. The defendant’s decision resolves my complaint.” (Ptf’s Ltr at 1, Dec 23, 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 Plaintiffs are entitled to a child care credit of \$240 and a working family credit of \$2,783.

Dated this ____ day of January 2015.

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. TCR-MD 19 B.

This document was signed by Magistrate Dan Robinson on January 12, 2015. The court filed and entered this document on January 12, 2015.