

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

CRYSTAL LYNN WILLIAMS,)	
)	
Plaintiff,)	TC-MD 140451N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

This Final Decision incorporates without change the court’s Decision entered January 12, 2015. 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. Plaintiff filed her Complaint on December 15, 2014, challenging Defendant’s Notice of Deficiency for the 2013 tax year. Plaintiff’s complaint stated that Plaintiff “filed an amendment which showed I was owed a return of \$93.” (Ptf’s Compl at 1.) Plaintiff requested that “the debt * * * be erased, and [Plaintiff] given [her] return.” (*Id.*) In its Answer, filed January 9, 2015, Defendant agreed, stating “Defendant has no disagreements with the complaint. The amended return has been processed and a refund of \$93 will be sent to [] Plaintiff on January 13, 2015.” (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 has agreed to accept Plaintiff's 2013 amended return as filed. Defendant shall cancel its Notice of Deficiency and issue Plaintiff a refund of \$93 with statutory interest.

Dated this ____ day of January 2015.

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. TCR-MD 19 B.

This document was signed by Magistrate Allison R. Boomer on January 29, 2015. The court filed and entered this document on January 29, 2015.