

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

MARY A. OLIN and DEAN L. OLIN,)	
)	
Plaintiffs,)	TC-MD 150031D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

This Final Decision incorporates without change the court’s Decision entered March 9, 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 Defendant’s Answer filed March 3, 2015. Plaintiffs filed their Complaint on January 30, 2015, appealing a Notice of Refund Denial for tax year 2010, dated November 14, 2014. In their Complaint Plaintiffs’ requested the “[p]ayment of refund” stating that “it was medically impossible to file within the three year window.” In its Answer Defendant agreed that Plaintiffs qualified under “IRC 6511 (h), running of periods of limitation suspended while taxpayer is unable to manage financial affairs due to disability.” 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 shall process Plaintiffs' 2010 Oregon income tax return as timely filed.

Dated this ____ day of March 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 March 31, 2015. The court filed and entered this document on March 31, 2015.