

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

HEATHER R. CAREY,)	
)	
Plaintiff,)	TC-MD 150167C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

This Final Decision incorporates without change the court’s Decision, entered July 21, 2015. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. *See* TCR-MD 16 C(1).

This matter is before the court on Defendant’s Joint Status Report, filed July 9, 2015. Plaintiff filed her Complaint on March 30, 2015, appealing Defendant’s Notice of Deficiency and requesting that Defendant “maintain [her income tax] refund as granted.” In its Joint Status Report, Defendant agreed to cancel its March 3, 2015, Notice of Deficiency Assessment and to “restore[] all entries on Plaintiff’s 2011 Oregon income tax return to the amounts that were originally filed by Plaintiff.” Defendant further agreed that “[a]ny relief amount in excess of Plaintiff’s 2011 Oregon tax liability will be either applied to other outstanding liabilities or refunded to Plaintiff.” Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant shall cancel its March 3, 2015, Notice of Deficiency Assessment.

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IT IS FURTHER DECIDED that Defendant shall accept Plaintiff's 2011 Oregon income tax return as filed. Defendant will issue or otherwise credit to Plaintiff a refund with statutory interest, if any.

Dated this ____ day of October 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 filed and entered on August 10, 2015.