

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

NICHOLAS R. SIMONS,)	
)	
Plaintiff,)	TC-MD 150311N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

This Final Decision incorporates without change the court’s Decision, entered November 13, 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 Plaintiff’s letter, filed October 30, 2015.

Plaintiff filed his Complaint on April 30, 2015, requesting “[r]econsideration of [Defendant’s] audit” of his 2011 Oregon income tax return and “[r]e-payment of [his] recent debt payment.”¹ (Ptf’s Compl at 1). A case management conference was held on August 24, 2015, in which the parties agreed that Plaintiff would provide Defendant with “additional information and documents to substantiate disallowed expenses” and, in response, Defendant would make written recommendations, to be filed with the court. (Journal Entry at 1.)

Defendant filed its Written Recommendation on October 2, 2015, recommending that the following adjustments be made to Defendant’s Notice of Assessment dated December 16, 2014:

- “1. \$16,856 adjustment to ‘Employee Business Expenses,’ in the Plaintiff’s favor.
- “2. \$779 adjustment to ‘Other Subtractions,’ in the Plaintiff’s favor.

¹ Plaintiff filed an Amended Complaint on July 10, 2015, which revised Plaintiff’s name and identified his authorized representative, but did not alter the relief requested in Plaintiff’s original Complaint.

“3. Abatement of the \$399.60 ‘Substantial Understatement Penalty,’ * * *.

“4. Reduction of the 5% Late Payment penalty to be reduced to \$20.70 (resulting in an abatement of \$79.20), in the Plaintiff’s favor.”

(Def’s Written Recommendation at 2.) Those adjustments resulted in a refund to Plaintiff of \$2,062.80, plus interest. (*Id.*)

In a letter from Plaintiff’s authorized representative, Plaintiff agreed to Defendant’s proposed adjustments. (Ptf’s Ltr at 1.) Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that, as agreed by the parties, the following adjustments in Plaintiff’s favor shall be made to Defendant’s Notice of Assessment dated December 16, 2014:

1. \$16,856 adjustment to Employee Business Expenses
2. \$779 adjustment to Other Subtractions
3. Abatement of the \$399.60 Substantial Understatement Penalty
4. Reduction of the 5 percent Late Payment penalty to \$20.70

IT IS FURTHER DECIDED that Defendant shall issue Plaintiff a refund of \$2,062.80, plus statutory interest.

Dated this ____ day of December 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 filed and entered on December 1, 2015.

