

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

ROBERT HOWSE	)	
and DOROTHY M. HOWSE,	)	
	)	
Plaintiffs,	)	TC-MD 150493C
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION</b>

This Final Decision incorporates without change the court’s Decision, entered December 29, 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 Answer, filed December 22, 2015.

Plaintiffs filed their Complaint on December 2, 2015, appealing Defendant’s Notice of Deficiency Assessment dated October 20, 2015. (Compl at 3.) Plaintiffs requested that the court “[v]oid [Defendant’s] request for additional taxes, interest, and penalties.” (*Id.* at 1.) In its Answer, Defendant agreed that “additional tax, penalty and interest should be abated.” (Answer at 1.) 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 Notice of  
Deficiency Assessment dated October 20, 2015.

Dated this \_\_\_\_ day of January 2016.

---

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 January 15, 2016.***