

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

JOEL P. RICO	)	
and JERRI R. RICO,	)	
	)	
Plaintiffs,	)	TC-MD 150438C
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION<sup>1</sup></b>

This matter is before the court on Defendant’s letter, filed October 21, 2016. Defendant reported that it now agrees to provide the tax relief requested by Plaintiffs. In their Complaint, Plaintiffs requested that the court order the refund of \$5,222 in taxes, plus interest and costs as provided by law. Because the parties are in agreement as to the tax relief, the case is ready for decision. Any request for costs must comply with TCR-MD 16. Now, therefore,

IT IS THE DECISION OF THIS COURT that this case be removed from abeyance.

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<sup>1</sup> This Final Decision incorporates without change the court’s Decision, entered October 24, 2016. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. *See* Tax Court Rule–Magistrate Division (TCR–MD) 16 C(1).

IT IS FURTHER DECIDED that, as agreed by the parties, Defendant shall refund to Plaintiffs \$5,222 in taxes, plus interest as provided by law.

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

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POUL F. LUNDGREN  
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 November 14, 2016.***