

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

MARK H. DOBNEY )  
and KATHERINE D. DOBNEY, )  
 )  
Plaintiffs, ) TC-MD 150469N  
 )  
v. )  
 )  
DEPARTMENT OF REVENUE, )  
State of Oregon, )  
 )  
Defendant. ) **FINAL DECISION**

This Final Decision incorporates without change the court’s Decision, entered December 23, 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 came before the court on Defendant’s Status Report, filed December 18, 2015. Plaintiffs filed their Complaint on November 6, 2015, requesting “reimbursement of \$1,648.71 of tax and penalty and interest paid as a result of notice of deficiency and refund of \$217.00 overpaid in 2013 personal tax.” In its Status Report, Defendant agreed to cancel its Notice of Deficiency Assessment, dated December 16, 2014, and recommended that the court “grant Plaintiffs’ relief requested as filed.” Because Defendant granted Plaintiffs’ requested relief, this case is ready for decision. Now, therefore,

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IT IS THE DECISION OF THIS COURT that Defendant shall cancel its Notice of Deficiency Assessment, dated December 16, 2014. Defendant shall issue to Plaintiffs all applicable refunds—including \$1,648.71 of assessed tax, penalty, and interest, and \$217 overpaid in 2013 personal income taxes.

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

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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 January 11, 2016.***