

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

MERRIE K. ALZOLA )  
and CESAR A.L. ALZOLA, )  
 )  
Plaintiffs, ) TC-MD 150508C  
 )  
v. )  
 )  
DEPARTMENT OF REVENUE, )  
State of Oregon, )  
 )  
Defendant. ) **FINAL DECISION**

This Final Decision incorporates without change the court’s Decision, entered February 5, 2016. 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 Answer, filed February 4, 2016. Plaintiffs filed their Complaint on December 14, 2015, requesting that Defendant provide “payment of the withheld 2014 tax [refund], [of] \$5,290.00.” In its Answer, Defendant agreed “with the Oregon source income originally claimed on [Plaintiffs’] 2014 return and that Plaintiff[s] are entitled to the full refund.” Because the parties are in agreement, the 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 Refund Denial, dated September 28, 2015. Defendant shall issue to Plaintiffs the additional refund in the amount of \$5,290.

Dated this \_\_\_\_ day of February 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 February 23, 2016.***