

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

W.R. BUCE JR.,)	
)	
Plaintiff,)	TC-MD 150515N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

This Final Decision incorporates without change the court’s Decision, entered February 11, 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 is before the court on Defendant’s Answer, filed January 22, 2016.

Plaintiff filed his Complaint on December 22, 2015, appealing Defendant’s Notice of Deficiency Assessment dated July 21, 2015. Plaintiff alleged that he was “a non-resident of Oregon” and requested a refund of \$3,765. (Ptf’s Compl at 1.) Plaintiff attached to his Complaint a letter from his employer, Ventek, stating that Plaintiff relocated to Florida in 2012. (*Id.* at 10.)

In its Answer, Defendant agreed that “[P]laintiff has provided information to support his position that he is entitled to the refund requested on the tax return.” (Answer at 1.) Defendant stated that Plaintiff’s “return will be accepted as filed and a refund shall be issued.” Defendant agreed to cancel the Notice of Assessment, dated July 21, 2015. (*Id.*) 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, as agreed by the parties, Defendant will accept Plaintiff's return as filed, cancel its Notice of Deficiency Assessment dated July 21, 2015, and issue to Plaintiff a refund.

Dated this ____ day of March 2016.

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 March 1, 2016.