

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

TERRY L. LAWSON)	
and DENISE R. LAWSON,)	
)	
Plaintiffs,)	TC-MD 160011N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

This Final Decision incorporates without change the court’s Decision, entered February 10, 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 February 8, 2016.

Plaintiffs filed their Complaint on January 11, 2016, appealing from a Notice of Determination and Assessment, dated October 30, 2015, for the 2010 tax year. Plaintiffs indicated in their Complaint that “[n]o income was earned in [Oregon]” during the 2010 tax year. (Complaint at 1.) In its Answer, Defendant agreed that Plaintiffs were not required to “file an Oregon tax return for 2010.” (Answer at 1.) 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 Plaintiffs' appeal is allowed. Defendant shall cancel its Notice of Determination and Assessment, dated October 30, 2015.

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.