

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

JACOB CLARK,)	
)	
Plaintiff,)	TC-MD 160030N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

The court entered its Decision in the above-entitled matter on February 12, 2016. In its Decision, the court found that Plaintiff’s request to recover his filing fee was premature and denied the request because Plaintiff had not followed the procedure for requesting costs and disbursements set forth in TCR-MD 16 C(1). 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 Final Decision has been modified to remove the court’s previous discussion of Plaintiff’s premature request for costs and disbursements, but otherwise incorporates its Decision without change.

This matter is before the court on Defendant’s Answer, filed February 10, 2016.

Plaintiff filed his Complaint on February 1, 2016, appealing from Defendant’s Notice of Assessment dated December 11, 2015. In his Complaint, Plaintiff stated that Defendant’s assessment of a tax deficiency for the 2011 tax year was in error because Plaintiff “lived in Alaska in 2011.” (Compl at 1.) Plaintiff requested “help get[ing] the error fixed and any refund or the filing fee * * *.” (*Id.*) In its Answer, Defendant agreed that “Plaintiff was a resident of Alaska for tax year 2011.” (Answer at 1.) Accordingly, Defendant requested that “the Notice of Deficiency Assessment be abated along with penalties and interest.” (*Id.*) Defendant did not respond to Plaintiff’s request for the filing fee.

Based on the parties' agreement, the court finds that the Notice of Assessment dated December 11, 2015, should be cancelled. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant shall cancel its Notice of Assessment, dated December 11, 2015.

IT IS FURTHER DECIDED that Plaintiff's request for his filing fee is denied.

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 7, 2016.