

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

JONATHAN D. TUTT)	
and TIFFANY A. ANDERSEN,)	
)	
Plaintiffs,)	TC-MD 160035C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

This Final Decision incorporates without change the court’s Decision, entered February 18, 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 16, 2016.

Plaintiffs filed their Complaint on February 8, 2016. Plaintiffs’ appealed Defendant’s Notice of Assessment dated January 4, 2016, which indicated that Plaintiffs had an unpaid tax of \$5,480, plus penalties and interest, for the 2014 tax year. (Compl at 3.) In their Complaint, Plaintiffs provided a calculation showing that Jonathan D. Tutt earned \$4,775 in Oregon wages in 2014. Plaintiffs therefore requested that the court “adjust [the] balance due to zero.” (*Id.* at 2.)

In its Answer, Defendant agreed with Plaintiffs’ calculation and requested that the court “abate the additional tax due of \$5,480.” (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, as agreed upon by the parties, Plaintiffs' Oregon wages were \$4,775 for the 2014 tax year. Defendant will cancel its Notice of Assessment dated January 4, 2016, for the 2014 tax year.

Dated this ____ day of March 2016.

DAN ROBINSON
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 14, 2016.