

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

GRAYSON POUNDER)	
and MELISSA PENDERGRASS,)	
)	
Plaintiffs,)	TC-MD 160046C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

This Final Decision incorporates without change the court’s Decision, entered March 16, 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 March 10, 2016.

Plaintiffs filed their Complaint on February 18, 2016, appealing Defendant’s denial of “energy credits,” totaling \$3,000 for the 2014 tax year. (Compl at 2.) Plaintiffs requested that Defendant allow the credits and apply the resulting balance to their outstanding tax liability. (*Id.*) In its Answer, Defendant wrote that Plaintiffs “ provided additional documentation with their complaint substantiating the entitlement to two residential energy credits both valued at \$1,500 each.” (Answer at 1.) Because the parties are in agreement, the case is ready for decision.¹ Now, therefore,

///

///

¹ In their Complaint, Plaintiffs’ asserted that they had made a payment of \$1,641 to Defendant. (Compl at 2.) Defendant disagreed and responded that “[t]he payment on record is for \$1,614.” (Answer at 1.) Plaintiffs’ Complaint only challenged Defendant’s denial of their residential energy credits. Because the parties agree that those energy credits should be allowed, the court need not, and does not, decide the amount of any previous payment made by Plaintiffs.

IT IS THE DECISION OF THIS COURT that Plaintiffs' residential energy credits for the 2014 tax year, totaling \$3,000, are allowed.

Dated this ____ day of April 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 April 7, 2016.