

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

CHRIS D. STIEBER,)	
)	
Plaintiff,)	TC-MD 160064N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

This Final Decision incorporates the court’s Decision, entered April 28, 2016. Defendant did not notify the court in writing within 14 days of the date of its Decision objecting to Plaintiff’s request to be reimbursed for the filing fee.

This matter is before the court on Defendant’s Answer, filed April 26, 2016.

Plaintiff filed his Complaint on March 10, 2016, requesting, for the 2011 tax year, “reversal of all assessments, penalties, interest and fees; and reimbursement of the filing fee for this appeal.” (Compl at 1.) In its Answer, Defendant agreed that “Plaintiff has worked and lived in Texas since 2009 [and] he moved to Colorado in 2013.” (Answer at 1.) Defendant also wrote that it has no disagreements with Plaintiff’s Complaint. (*Id.*) It is unclear to the court whether Defendant therefore agreed to reimburse Plaintiff’s filing fee.¹ Defendant was required to notify the court within 14 days of the Decision if it objected to Plaintiff’s request to be reimbursed for the filing fee.² Defendant did not notify the court of an objection, therefore, the court finds Plaintiff’s request should be granted.

¹ The court notes, however, that in two related appeals Defendant wrote that Plaintiff was not required “to file an Oregon tax return for 2010, 2011, and 2012. * * * Defendant agrees to reimburse the filing fees.” (Answer at 1, TC-MD 160043N; Answer at 1, TC-MD 160065N).

² Tax Court Rule-Magistrate Division (TCR-MD) 16 C(1) requires that the party seeking costs and disbursements file a statement of costs and disbursements within 14 days after the court has issued a written decision. The court finds that a deviation from the requirements of TCR-MD 16 C(1) is necessary to prevent hardship in this case. *See* TCR-MD Preface.

Defendant wrote that it “has received a Final Decision on this matter dated April 12, 2016[.] Plaintiff’s appeal was granted.” (*Id.*) The court issued Final Decisions in two related cases, TC-MD 160043N and TC-MD 160065N, on April 12, 2016. Those decisions did not resolve Plaintiff’s appeal for the 2011 tax year, the matter currently before the court. Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that, based on the agreement of the parties, Plaintiff’s appeal for tax year 2011 is granted.

IT IS FURTHER DECIDED that Defendant shall reimburse Plaintiff the \$252 filing fee for this appeal.

Dated this ____ day of May 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 May 18, 2016.