## IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

Defendant.	) FINAL DECISION
DEPARTMENT OF REVENUE, State of Oregon,	) ) )
V.	)
Plaintiff,	) ) TC-MD 160067N )
DIANE THOMASON,	)

This Final Decision incorporates without change the court's Decision, entered April 1, 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 came before the court on Defendant's Answer, filed March 30, 2016. Plaintiff filed her Complaint on March 11, 2016, requesting that the court allow an Oregon Net Operating Loss (NOL) of \$704,468 for the 2014 tax year and abate the related interest and penalties. (Compl at 2.) In its Answer, Defendant agreed to cancel its Notice of Assessment, dated January 20, 2016, and allow Plaintiff a NOL of \$704,468, stating that "Plaintiff's return will be accepted as filed." (An 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 to by the parties, Plaintiff shall

be allowed an Oregon Net Operating Loss of \$704,468, for the 2014 tax year.

Dated this \_\_\_\_\_ day of April 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 <u>mailing</u> to: 1163 State Street, Salem, OR 97301-2563; or by <u>hand delivery</u> to: Fourth Floor, 1241 State Street, Salem, OR.

Your complaint must be submitted within <u>60</u> 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 19, 2016.