

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

YI MIAO and DAN ZHOU,)	
)	
Plaintiffs,)	TC-MD 160124C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
)	
Defendant.)	FINAL DECISION

This Final Decision incorporates without change the court’s Decision, entered May 10, 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 May 5, 2016.

Plaintiff filed their Complaint on April 4, 2016, appealing Defendant’s Notice of Assessment dated January 5, 2016. In its Answer, Defendant agreed to “cancel the Assessment and reverse the tax adjustment included in the Deficiency[,]” referring to the Notice of Deficiency issued to Plaintiffs on November 12, 2015. (Answer at 1.) Defendant likewise agreed to accept “Plaintiffs’ return as originally filed, resulting in a net income tax of \$1,254.” (*Id.*) And, Defendant agreed that “[a]ny payments made by Plaintiffs in excess of this restored tax amount will either be applied to outstanding liabilities or refunded to Plaintiffs.” (*Id.*)

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 Plaintiffs' appeal is granted.

Dated this ____ day of May 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 May 31, 2016.