IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

WILLIAM E. HENLEY)
and MAUREEN G. HENLEY,)
Plaintiffs,)) TC-MD 160208C
v.)
DEPARTMENT OF REVENUE, State of Oregon,)))
Defendant.)) FINAL DECISION ¹

This matter is before the court on Defendant's Answer filed May 26, 2016. Plaintiffs filed their Complaint on April 29, 2016, requesting that Defendant cancel its Notice of Assessment and accept Plaintiffs' 2014 amended return as filed, resulting in a tax liability of \$3,481. In its Answer, Defendant agreed "to cancel the Assessment, and to process Plaintiffs' amended return as filed. These actions will result in a revised 2014 net income tax of \$3,481." Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiffs' 2014 tax liability is \$3,481.

Dated this ____ day of June 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 <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 June 21, 2016.

¹ This Final Decision incorporates without change the court's Decision, entered June 1, 2016. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. *See* Tax Court Rule–Magistrate Division (TCR–MD) 16 C(1).