

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

STEPHANIE J. RUTTERT,)
)
Plaintiff,) TC-MD 160232R
)
v.)
)
DEPARTMENT OF REVENUE,)
State of Oregon,)
)
Defendant.) **FINAL DECISION**¹

This matter came before the court on Defendant's Answer filed on June 20, 2016.

Plaintiff filed her Complaint on May 23, 2016, requesting that the court "abate Tri-met [Self-Employment] taxes of \$1,590" as well as "penalt[ies] and interest of \$463.87 and accept her 2014 return as filed." (Compl at 1.) In its Answer, Defendant agreed "that based on the additional information provided the tax would be zero Tri-met Self-Employment tax for 2014." (Ans at 1.) Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that, as agreed to by the parties, Plaintiff owes no Tri-met Self-Employment tax for the 2014 tax year.

Dated this ____ day of July, 2016

RICHARD DAVIS
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 July 15, 2016.

¹ This Final Decision incorporates without change the court's Decision, entered June 27, 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).