## IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

Plaintiff,	) TC-MD 160250R
v.	)
DEPARTMENT OF REVENUE, State of Oregon,	) ) )
Defendant.	) FINAL DECISION <sup>1</sup>
This matter came before the court on Def	endant's Answer, filed August 24, 2016.
Plaintiff filed his Complaint on June 24, 2016, ap	opealing Defendant's Notice of Assessment
dated June 15, 2016. In his Complaint, Plaintiff	asked the court to find that he had no Oregon
personal income tax liability for tax year 2015. (	Compl at 1.) In its Answer, Defendant agreed
that "Plaintiff owes \$0.00 income tax to Defenda	ant for tax year 2015." (Ans at 1.) Defendant
also wrote, "Plaintiff filed a written objection, w	hich was approved on July 18, 2016. The
Plaintiff's 2015 Oregon income tax return was ac	eccepted as originally filed with \$0.00 tax due."
(Id.) Because the parties are in agreement, the ca	ase is ready for decision. Now, therefore,
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ABDIFATAH AHMED,

<sup>&</sup>lt;sup>1</sup> This Final Decision incorporates without change the court's Decision, entered September 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).

IT IS THE DE	CISION OF THIS COURT that Plaintiff's appeal is granted.
Dated this	_ day of September 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 <u>mailing</u> 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 <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 September 20, 2016.