

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

JOSEPH OPSAHL and ZUZANA OPSAHL,	)	
	)	
Plaintiffs,	)	TC-MD 160252N
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION<sup>1</sup></b>

This matter came before the court on the agreement of the parties.

During the case management conference held July 28, 2016, Plaintiffs agreed to provide a letter from their employer to Defendant; Defendant agreed to file written recommendations; and Plaintiffs agreed to file a written response to Defendant’s recommendations. The parties’ agreement was memorialized in a Journal Entry, issued August 1, 2016. On September 23, 2016, Defendant filed written recommendations stating that, for the 2012 tax year, Plaintiffs should be allowed “\$12,266 of the \$16,311 in unreimbursed employee business expenses” claimed. On November 7, 2016, Plaintiffs filed a letter stating they “concede the remaining issues as outlined in ODR’s Recommendation to the Court dated September 21, 2016.”

Because the parties are in agreement, this matter is ready for decision. Now, therefore,

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<sup>1</sup> This Final Decision incorporates without change the court’s Decision, entered November 9, 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 DECISION OF THIS COURT that, for the 2012 tax year, Plaintiffs are allowed a deduction for \$12,266 of unreimbursed employee business expenses.

Dated this \_\_\_\_ day of November 2016.

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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 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 November 29, 2016.***