

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

LUKE H. HEINZMAN )  
and CAROL J. HEINZMAN, )  
 )  
Plaintiffs, ) TC-MD 160272R  
 )  
v. )  
 )  
DEPARTMENT OF REVENUE, )  
State of Oregon, )  
 )  
Defendant. ) **FINAL DECISION**<sup>1</sup>

This matter came before the court on Defendant’s Answer, filed August 2, 2016. Plaintiffs filed their Complaint on July 27, 2016, requesting abatement of the tax, penalties, and interest for tax year 2015 imposed by Defendant’s Notice of Assessment, dated July 11, 2016. In its Answer, Defendant agreed that “based on the corrections made and the amended return that was received and processed the tax would be zero for the 2015 tax year.” Because the parties are in agreement, the case is ready for decision. Now, therefore,

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<sup>1</sup> This Final Decision incorporates without change the court’s Decision, entered August 11, 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, as agreed by the parties, Plaintiffs' 2015 Oregon personal income tax is zero.

Dated this \_\_\_\_ day of August, 2016.

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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 August 30, 2016.***