

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

ROSE BALL and JOHN BALL,)	
)	
Plaintiffs,)	TC-MD 160355G
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

This matter is before the court on the agreement of the parties. Plaintiffs appealed Defendant’s adjustment of their 2015 return, stating: “I am Native American and I live on and also work on my reservation. I am exempt from state taxes.” In its Answer, Defendant agreed that Plaintiffs’ income was tax exempt. Defendant also requested that, in addition to the relief requested by Plaintiffs, they be allowed an Earned Income Credit of \$258 that they had not claimed. Together with \$8 withheld by Plaintiffs’ employer, this would result in a refund of \$266 to Plaintiffs. A case management conference was scheduled for December 5, 2016, at which neither party appeared.

Upon consideration, the court finds that the parties are in agreement with respect to the relief requested by Plaintiffs. The court also allows Defendant’s requested additional relief for Plaintiffs. Now, therefore,

IT IS THE DECISION OF THIS COURT that, as agreed by the parties, Plaintiffs’ income in 2015 was exempt from Oregon income tax.

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¹ This Final Decision incorporates without change the court’s Decision, entered December 6, 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 FURTHER DECIDED that Defendant shall issue to Plaintiffs a refund of \$266,
plus any applicable statutory interest.

Dated this ____ day of December, 2016.

POUL F. LUNDGREN
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 December 28, 2016.