

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

VLADIMIR VOYTENKO)	
and ZOYA VOYTENKO,)	
)	
Plaintiffs,)	TC-MD 160336G
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

This matter came before the court on the agreement of the parties. Plaintiffs appealed Defendant’s adjustments to their 2011 return. Defendant reviewed additional information submitted by Plaintiffs after the case management conference and recommended that its Notice of Assessment be modified to allow a deduction based on business expenses totaling \$67,751. Plaintiffs subsequently wrote to the court to state their agreement with Defendant’s recommendations. Now, therefore,

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¹ This Final Decision incorporates without change the court’s Decision, entered April 11, 2017. 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 Defendant shall modify its Notice of Assessment for the 2011 tax year to allow Plaintiffs a deduction based on \$67,751 in business expenses.

Dated this ____ day of May, 2017.

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 May 2, 2017.