IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

| ROBERT D. FOX, |) |
|------------------------|-------------------------------|
| Plaintiff, |) TC-MD 160364N |
| |) |
| v. |) |
| |) |
| DEPARTMENT OF REVENUE, |) |
| State of Oregon, |) |
| |) |
| |) |
| |) |
| Defendant. |) FINAL DECISION ¹ |

This matter came before the court on Defendant's Answer, filed December 21, 2016.

Plaintiff filed his Complaint on November 16, 2016, requesting that Defendant accept Plaintiff's Schedule OR-ASC with subtraction code 307 that was omitted from Plaintiff's Oregon State Income Tax Return, regarding tax year 2015. Plaintiff requested further that Defendant cancel its Notice of Assessment, dated October 21, 2016.

In its Answer, Defendant agreed to process a copy of Plaintiff's Schedule OR-ASC, which it has since received, and Defendant also agreed to cancel its Notice of Assessment, dated October 21, 2016. Because the parties are in agreement, the case is ready for decision. Now, therefore,

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¹ This Final Decision incorporates without change the court's Decision, entered December 23, 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, Plaintiff's |
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| Appeal is granted. |
| Dated this day of January, 2017. |
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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 <u>mailing</u> to: 1163 State Street, Salem, OR 97301-2563; or by <u>hand delivery</u> 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 January 13, 2017.