IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

DANIEL L. WOOLSTENHULME,)
Plaintiff,) TC-MD 160385N
v.))
DEPARTMENT OF REVENUE, State of Oregon,)))
Defendant.) FINAL DECISION ¹
This matter came before the court on Defendant's Answer, filed January 27, 2017.	
Plaintiff filed his Complaint on December 14, 2016, requesting that Defendant apply a \$22,221	
subtraction to his 2015 Oregon income tax return, so that Plaintiff's tax due for 2015 is \$0. In its	
Answer, Defendant agreed to allow a pension income subtraction of \$22,221 as claimed on	
Plaintiff's 2015 Oregon income tax return. 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 January 31, 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, as agreed upon by the parties, Plaintiff is allowed a pension income subtraction of \$22,221 as claimed on his 2015 Oregon income tax return.

Dated this ____ day of February 2017.

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 February 22, 2017.