

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

CLINTON R. REINHARD,)
)
 Plaintiff,) TC-MD 160388N
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 State of Oregon,)
)
 Defendant.) **FINAL DECISION**¹

This matter came before the court on Defendant’s Recommendation, filed February 28, 2017. Plaintiff filed his Complaint on December 16, 2016, requesting cancellation of the Notice of Assessment, dated November 4, 2016, for the 2012 tax year because Plaintiff was not an Oregon resident. In its Recommendation, Defendant agreed to cancel its Notice of Assessment for the 2012 tax year because “Plaintiff was not an Oregon resident during 2012 and [was] not required to file an 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 March 6, 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 to by the parties, Plaintiff was not an Oregon resident during 2012.

Dated this ____ day of March 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 March 24, 2017.