

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

DENISE ELIAS, )  
 )  
 Plaintiff, ) TC-MD 170029G  
 )  
 )  
 v. )  
 )  
 DEPARTMENT OF REVENUE, )  
 State of Oregon, )  
 )  
 Defendant. ) **FINAL DECISION<sup>1</sup>**

This matter came before the court on the agreement of the parties. Plaintiff appealed Defendant's Notice of Assessment for the tax year 2013. In its Recommendation, filed April 6, 2017, Defendant agreed to accept Plaintiff's 2013 return as filed. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant shall cancel its Notice of Assessment for tax year 2013.

Dated this \_\_\_\_ day of May, 2017.

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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.***

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<sup>1</sup> This Final Decision incorporates without change the court's Decision, entered April 13, 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).