IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

JON C. THENHAUS and YU-LING E. THENHAUS,)
and TU-LING E. THENHAUS,)
Plaintiffs,) TC-MD 170085R
v.)
)
DEPARTMENT OF REVENUE,)
State of Oregon,)
Defendant.) FINAL DECISION OF DISMISSAL ¹

Plaintiffs filed their Complaint on March 8, 2017, requesting relief from additional tax and penalties imposed for an adjustment to wage income for tax year 2015 because "the wages that were reported to Oregon were incorrectly classified * * *. The employee, Jon Thenhaus was a resident of a foreign country for the full year of 2015. All wages were earned while residing overseas."

In its Motion to Dismiss (motion), filed on April 14, 2017, Defendant stated that the adjustment was reversed on January 24, 2017, and that "[t]he refund the Plaintiff requested on their original return was paid * * * on February, 24, 2017 in the amount of \$323.00 and interest of \$7.97."

A case management conference was scheduled for May 2, 2017. Defendant failed to appear, but plaintiffs' representative appeared via telephone and confirmed agreement with Defendant's motion.

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¹ This Final Decision of Dismissal incorporates without change the court's Decision of Dismissal, entered May 8, 2017. The court did not receive a statement of costs and disbursements within 14 days after its Decision of Dismissal was entered. *See* Tax Court Rule–Magistrate Division (TCR–MD) 16 C(1).

Because Defendant provided Plaintiff with the requested relief, this case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiffs' appeal be dismissed.

Dated this ____ day of May 2017.

RICHARD DAVIS MAGISTRATE

If you want to appeal this Final Decision of Dismissal, 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 of Dismissal or this Final Decision of Dismissal cannot be changed. TCR-MD 19 B.

This document was filed and entered on May 31, 2017.