

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

YONG LI and WENYI NIU,)
)
 Plaintiffs,) TC-MD 170100R
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 State of Oregon,)
)
 Defendant.) **FINAL DECISION**¹

Plaintiffs filed their Complaint on March 24, 2017, requesting abatement of taxes of \$3,388, plus penalties and interest, and an additional refund of \$4,420 for tax year 2015, based on their amended tax return filed November 19, 2016. In its response filed September 7, 2017, Defendant stated that:

“Defendant has received all documentation requested to fully substantiate the claim by [Plaintiffs] and has determined that [Plaintiffs] correctly claimed the credit for income taxes paid to another state. Defendant agrees to reverse all adjustments, including penalties and interest, in regards to the original adjustment made to the credit for income taxes paid to another state in the amount of \$7,808.”

Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiffs’ appeal is granted.

///

///

///

///

¹ This Final Decision incorporates without change the court’s Decision, entered September 12, 2017. Plaintiffs timely filed a request for costs and disbursements, pursuant to Tax Court Rule-Magistrate Division (TCR-MD) 16 C(1), for an award of their \$252 filing fee. Defendant did not file an objection within the time permitted. TCR-MD 16 C(2)(a).

IT IS FURTHER DECIDED that Defendant shall pay Plaintiffs their costs of \$252.

Dated this ____ day of October, 2017.

RICHARD DAVIS
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 signed by Magistrate Davis and entered on October 13, 2017.