

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

TAYLOR JAMES KANE,)	
)	
Plaintiff,)	TC-MD 170121R
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

This matter came before the court on the agreement of the parties. Plaintiff filed his Complaint on April 4, 2017, appealing Defendant’s Notice of Assessment dated October 13, 2016. In his Complaint, Plaintiff asserted that he “did not receive income in Oregon in 2014,” and he requested that the court abate all assessed taxes and fees. In its Motion to Dismiss, filed June 8, 2017, Defendant wrote that “Plaintiff did not have a filing requirement for tax year 2014 * * *. Plaintiff’s account is currently at \$0.” Because the parties are in agreement, the case is ready for decision. Now, therefore,

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

Dated this ____ day of July, 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.

¹ This Final Decision incorporates without change the court’s Decision, entered June 20, 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).

This document was filed and entered on July 10, 2017.