

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

ROBERT J. GERESI)	
and CONNIE L. GERESI,)	
)	
Plaintiffs,)	TC-MD 170186N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

Plaintiffs appealed Defendant’s Notice of Proposed Refund Adjustment for the 2015 tax year. A case management conference was scheduled for 9:45 a.m. on June 6, 2017. Plaintiffs failed to appear for that case management conference. Christian Kelly (Kelly), Tax Auditor, appeared on behalf of Defendant.

In their Amended Complaint, Plaintiffs requested “[a]dditional \$12,766 in refunds (\$14,906 filed for minus \$2,140 received).” (Am Compl at 1.) In its Answer, Defendant stated that it agreed that Plaintiffs’ “return materially reported the income correctly as filed and that the income adjustment should have been reversed once supporting documents were provided for [its] review.” (Ans at 1.) Defendant requested 30 days to coordinate resolution with Plaintiffs. (*Id.*)

During the case management conference, Kelly confirmed that Plaintiffs’ requested relief should be granted based on the information submitted with Plaintiffs’ written objection. He agreed that Defendant would cancel the Notice of Proposed Refund Adjustment. Because the parties are in agreement, this matter is ready for decision. Now, therefore,

¹ This Final Decision incorporates without change the court’s Decision, entered June 9, 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 Plaintiffs' appeal is granted. Defendant will cancel the Notice of Proposed Refund Adjustment issue for the 2015 tax year.

Dated this ____ day of June 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 June 29, 2017.