

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

JOHN M. GRAVES IV	)	
and ANGELA H. GRAVES,	)	
	)	
Plaintiffs,	)	TC-MD 170245G
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION<sup>1</sup></b>

Plaintiffs appealed Defendant’s adjustments to their 2013 personal income tax return, and, after reviewing additional documents, Defendant recommended that Plaintiffs be granted partial relief in the form of an auto expense deduction of \$6,034. After Plaintiffs missed their agreed deadline for responding to Defendant’s recommendations, the court issued its Order requiring a response within 14 days. That Order stated that if Plaintiffs did not file a response, the court would issue a decision incorporating Defendant’s recommendations. Plaintiffs did not file a response. Now, therefore,

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<sup>1</sup> This Final Decision incorporates without change the court’s Decision, entered October 5, 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, for 2013, Plaintiffs are allowed an auto expense deduction of \$6,034.

Dated this \_\_\_\_ day of October, 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 signed by Magistrate Lundgren and entered on October 24, 2017.***