

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

STEVEN E. BAKER)
and DIANNA M. BAKER,)
)
Plaintiffs,) TC-MD 170333N
)
v.)
)
DEPARTMENT OF REVENUE,)
State of Oregon,)
)
Defendant.) **FINAL DECISION**¹

Plaintiffs filed their Complaint on October 16, 2017, challenging Defendant’s Notice of Assessment that was issued February 23, 2016, as a result of Defendant’s denial of employee business expenses deducted on Plaintiffs’ 2012 tax return. Plaintiffs requested that Defendant allow the Schedule A deductions. (Compl at 1.)

In its Answer, filed November 20, 2017, Defendant stated that, after reviewing the documentation that had been provided with the Complaint, the Notice of Deficiency should not have been issued and that Defendant “will abate all tax, penalties and interest.” (Answer at 1.) Because the Defendant has agreed to provide Plaintiffs the relief requested in their Complaint, this case is ready for decision. Now, therefore,

///
///
///
///

¹ This Final Decision incorporates without change the court’s Decision, entered November 24, 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.

Dated this ____ day of December, 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 signed by Magistrate Allison R. Boomer and entered on December 13, 2017.