

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

MISTY LEE KOPLIN,)	
)	
Plaintiff,)	TC-MD 180035G
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

Defendant conceded Plaintiff’s requested relief in its Answer. Plaintiff’s Complaint requested relief from “adjustments made to [her] 2016 tax return.” Plaintiff attached to her Complaint documents that included a Notice of Deficiency. According to the Notice of Deficiency, Plaintiff had originally reported no income and also claimed the American Indian subtraction, resulting in a net tax of \$0.00, but Defendant had denied the subtraction and increased her total income to the amount for which she had claimed the subtraction. As a result of Defendant’s adjustments, Plaintiff owed tax. Defendant’s Answer now requests that the court “find in favor of the Plaintiff” and allow the American Indian subtraction for the full amount of her total income. Because the relief conceded by Defendant would eliminate Plaintiff’s net tax owing, this case is ready for decision. Now, therefore,

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

¹ This Final Decision incorporates without change the court’s Decision, entered February 22, 2018. 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 Plaintiff's appeal is granted. Defendant shall cancel its Notice of Deficiency, dated September 1, 2017.

Dated this ____ day of March, 2018.

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 March 13, 2018.