

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

MARION C. FISHER )  
and WILLIAM A. SEATON, )  
 )  
Plaintiffs, ) TC-MD 180275R  
 )  
v. )  
 )  
DEPARTMENT OF REVENUE, )  
State of Oregon, )  
 )  
Defendant. ) **FINAL DECISION<sup>1</sup>**

A case management conference was scheduled for September 25, 2018, to discuss Plaintiffs' appeal. Plaintiffs' representative did not appear for that proceeding. However, Defendant's representative did appear and reported to the court that Defendant had accepted Plaintiffs' return as filed and thus the case had been settled. Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiffs' appeal is granted.

Dated this \_\_\_\_ day of October 2018.

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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.***

***This document was signed by Magistrate Davis and entered on October 16, 2018.***

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<sup>1</sup> This Final Decision incorporates without change the court's Decision, entered September 28, 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).